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STATISTICS OF INCOME . . . 1964

Individual
INCOME TAX
RETURNS

Official Income Tax Returns
Supplemental Form 1041-SS

MAR 16 1967

DEPOSITORY

U. S. TREASURY DEPARTMENT • INTERNAL REVENUE SERVICE

Statistics of Income

1964

Individual INCOME TAX RETURNS



*Prepared under the direction of the
Commissioner of Internal Revenue
by the Statistics Division*

U. S. TREASURY DEPARTMENT

Internal Revenue Service • Publication No. 79 (1-67)

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This report on individual income tax returns was prepared under the direction of Jack Blacksin, Supervisory Statistician in the Income, Finance, and Wealth Branch, assisted by Raymond D. Plowden and other members of the staff.

Other branches of the Statistics Division assisted in development of the sample design and the computer systems design, the preparation of processing procedures, and the post-tabulation review of the data. Statistical and computer processing of the data were conducted by the service centers at Chamblee, Georgia; Kansas City, Missouri; Lawrence, Massachusetts; Philadelphia, Pennsylvania; and Ogden, Utah.

Letter of Transmittal

Treasury Department,
Office of Commissioner of Internal Revenue,
Washington, D. C., January 23, 1967.

Dear Mr. Secretary:

I am transmitting *Statistics of Income - 1964, Individual Income Tax Returns*. This report was prepared in partial fulfillment of the requirements of section 6108 of the Internal Revenue Code of 1954, which prescribes that statistics be published annually with respect to the operation of the income tax laws. The data presented in this report were based on the 65 million individual income tax returns filed on Forms 1040 and 1040A during calendar year 1965.

Effects of the changes prescribed by the Revenue Act of 1964 are measured in this report. The new tax rates, new dividends received exclusion, moving expense deduction, income averaging, and excludable sick pay receive special attention.

Statistics are presented for sources of income, exemptions, taxable income, income tax, self-employment tax, tax credits, tax payments, and overpayments, all classified by size of adjusted gross income. Included are data for returns with itemized deductions, Form 1040A returns, and Form 1040 returns with dividends eligible and ineligible for exclusion. A series of marginal tax rate tables for the various marital status classifications have been developed. Selected sources of income and some tax items are reported for each State.



Commissioner of Internal Revenue.

Hon. Henry H. Fowler,
Secretary of the Treasury.

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Returns, Income Sources, and Tax

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Income and tax data presented in this report were estimated from a sample of all returns filed during calendar year 1965 and represent complete coverage of all returns for the income year 1964. Over 65 million returns were filed of which more than 99 percent covered tax years ending December 31, 1964. The Revenue Act of 1964 (P. L. 88-272) introduced major changes affecting the comparability of income, deductions, and tax items with corresponding data for prior years. These changes are explained wherever they affect items in the report. A general discussion of the sources and limitations of the data is given in section 8.

RETURNS AND INCOME INCREASE, TAXES DECLINE

Chart 1 shows the ten-year trend of returns in three broad income size classes. A record number, 65, 375, 601 returns, were filed for 1964, representing a 2.2 percent increase over 1963. The number of returns with income over \$10,000 again showed the greatest growth, increasing 16.7 percent from 1963. These returns represented 14.5 percent of the total filed, compared with 4.4 percent ten years ago. Those returns with incomes between \$5,000 and \$10,000 showed a moderate increase of 3.9 percent. Returns with income below \$5,000 continued to decline and now comprise 50.5 percent of total returns. In 1955 this figure was 70.8 percent.

Chart 1—NUMBER OF RETURNS BY SIZE OF ADJUSTED GROSS INCOME, 1955-1964

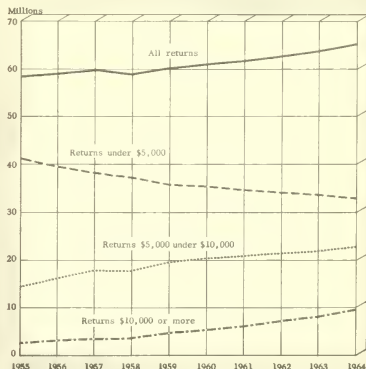


Table A.—NUMBER OF RETURNS, INCOME, AND TAXES: 1963 AND 1964

Item	1963	1964	Change, 1963 to 1964
	(1)	(2)	(3)
Number of returns, total.....	63,942,236	65,375,001	1,432,765
Taxable.....	51,323,221	51,806,338	483,117
Nontaxable.....	12,619,015	13,568,663	949,648
(Million dollars)			
Adjusted gross income.....	368,778	396,000	27,222
Sources of income:			
Salaries and wages (gross) ¹	360,321	323,206	22,945
Dividends (after exclusion) ¹	11,452	11,717	265
Interest.....	9,212	10,125	913
Business and professional net profit and net loss.....	21,116	22,952	1,836
Farm net profit and net loss.....	2,796	2,635	161
Partnership net profit and net loss.....	9,313	9,731	418
Sale of capital assets net gain and net loss.....	6,449	7,039	590
Rents net income and net loss.....	2,713	2,625	88
Royalties net income and loss.....	593	606	13
All other sources, income and loss.....	5,760	7,703	1,943
Adjustments ²	877	2,877	1,982
Taxable income.....	269,090	229,875	39,215
Income tax after credits.....	48,206	47,153	1,053
Self-employment tax.....	1,602	1,606	4

¹Not comparable between 1964 and 1963 because of changes in the law and the return form. These changes are explained in full in the text.

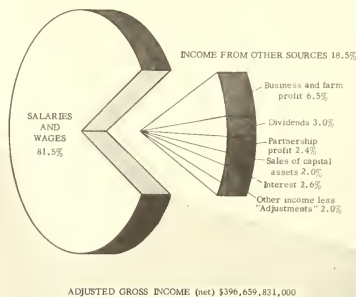
²For 1964 includes sick pay exclusion, moving expense deduction, employee business expense deduction, and self-employment pension deduction. For 1963 includes sick pay exclusion and self-employment pension deduction.

NOTE: Detail may not add to total because of rounding.

Table A presents a summary of the major sources of income, taxable income, and income taxes for 1963 and 1964. Salaries and wages, the largest single source of income, increased to over the \$323 billion mark for 1964. This item is not directly comparable with salaries and wages in earlier years because a gross rather than a net figure is shown. Prior to 1964 the income tax return forms had no specific line for deductible employee business expenses. Hence, this item was often deducted by the taxpayer from salaries and wages before making the entry on the tax return. Furthermore, a line was provided on the pre-1964 returns for the subtraction of excludable sick pay from the amount of salaries and wages shown on the return and the net amount was tabulated for *Statistics of Income* purposes. The design of the 1964 individual income tax return provided for the entry of gross salaries and wages. Employee business expenses, excludable sick pay, and a new item, moving expenses, were subtracted from total income under the heading "adjustments." These three items together amounted to \$2.9 billion and if subtracted from gross salaries and wages, that item still increased 7.0 percent over 1963.

Other major increases were noted for sales of capital assets, up 23.1 percent, interest received which rose 9.9 percent, and business and professional income which increased 8.9 percent. The gain in sales of capital assets was the largest in several years. This gain was slightly affected by the new law excluding from gross income all or part of the gain on sale or exchange of a residence from sales by individuals who have attained age 65. Another important change was the treatment of a portion of gains from sales of real property, under Section 1250 of the Internal Revenue Code, as ordinary income. Most of the other sources increased with the exception of farm net profit which dropped 4.4 percent and rental income which declined 3.3 percent. Chart 2 shows the proportion of adjusted gross income for 1964 attributable to each major source of income.

Chart 2.—COMPONENTS OF ADJUSTED GROSS INCOME, 1964



Income tax after credits dropped 2.2 percent to \$47 billion. The 1963 figure was more than \$48 billion. This decrease was expected as the result of (1) lower tax rates effective in 1964, and (2) the new income averaging provision. For 1963 the minimum tax rate was 20 percent and the maximum was 91 percent. These rates dropped to 16 percent and 77 percent for 1964. The withholding rates also dropped from 18 percent to 14 percent. Taxpayers saved \$133 million as a result of using the income averaging provisions in the Revenue Act of 1964. The self-employment tax increased \$13.5 million over 1963. There was no change in the tax rate on self-employment income for 1964.

NEW "ADJUSTMENTS" AFFECT COMPUTATION OF ADJUSTED GROSS INCOME

Prior to the Revenue Act of 1964 there were certain items that were excluded from either gross income or salaries and wages. Excludable sick pay and employee business expenses were offset against salaries and wages on the Form 1040 and payments by self-employed persons to retirement plans were used as a deduction when computing adjusted gross income. As explained above, employee business expenses were not always measurable because no specific place was provided for their entry on the return.

As a result of the new law and changed form design, for 1964 there were no direct offsets to salaries and wages on the return. Instead, these three items plus a new one, employee moving expenses, each had a separate line in a section of the return called "Adjustments." The total of these adjustments was then used as a deduction when computing adjusted gross income.

The new adjustment, the definite place for reporting employee business expenses, and the new limitations on excludable sick pay caused adjusted gross income to be not strictly comparable with data for prior years. The four adjustments are explained in detail below.

Table B.—RETURNS WITH EXCLUDABLE SICK PAY: NUMBER OF RETURNS AND AMOUNT, BY ADJUSTED GROSS INCOME CLASSES, 1963 AND 1964

Adjusted gross income—(dollars)	1963		1964	
	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)
	(1)	(2)	(3)	(4)
Amount total	1,877,794	2,343	1,991,36	22,223
Total by income class	1,877,794	2,343	1,991,36	22,223
Under \$500	24,602	1,027	2,597	3,006
\$500 under \$1,000	34,238	137.13	40,212	49.22
\$1,000 under \$1,500	209,117	3,311	217,360	3,360
\$1,500 under \$2,000	226,76	6	240,4	6
\$2,000 under \$2,500	429,380	11.162	278,332	11.61
\$2,500 under \$3,000	37,422	107,232	143,12	261.91
\$3,000 under \$3,500	11,840	649.69	14,18	261.91
\$3,500 or more	73,061	112,964	81,206	261.91

NOTE: Detail may not add to total because of rounding.

Excludable Sick Pay

The Revenue Act of 1964 effected a major change in the law governing the exclusion of sick pay from gross income. Prior to this law an employee could exclude sick pay amounting to \$100 a week from his gross income if he were absent from work because of injury or illness. This exclusion did not apply to the first seven days of absence for illness unless the employee was hospitalized for at least one day during his absence. There was no waiting period in the case of an injury.

Under the new law, there is no differentiation between sickness or injury and the limit on the exclusion for the first thirty days is at the rate of \$75 a week. If the sick pay is more than 75 percent of the regular salary, the exclusion does not apply for the first thirty days. In any case, the exclusion does not apply for the first seven days of absence unless the employee is hospitalized at least one day during his absence. The limit on the exclusion is \$100 per week after the first thirty days of absence.

These new limitations caused a 60 percent decline in the number of individual income tax returns filed with excludable sick pay. Table B shows that there were 758,000 returns with this exclusion, compared with 1,871,000 for 1963. The amount dropped 40 percent from \$877 million in 1963 to \$522 million in 1964.

Employee Moving Expenses

As a result of the Revenue Act of 1964 employees are allowed a deduction for unreimbursed expenses incurred in moving household goods and personal effects, including traveling expenses of the employee and his household members, from his old home to a new job location. The deduction, as defined in the Act, is allowable only if the new location would have required at least an additional 20 miles of commuting if the employee had not changed his residence. Furthermore, the employee must have full-time employment in the new vicinity for 39 weeks during the twelve months following the move.

Table C indicates that taxpayers claimed \$93 million of unreimbursed moving expenses on more than 290,000 individual income tax returns filed for tax year 1964. Although the overall average deduction per return was \$319, the average within various income size classes differed considerably. The low was \$227 for taxable returns with adjusted gross income between \$2,000 and \$5,000 and the high was \$618 for returns with income over \$15,000.

Table C.—RETURNS WITH MOVING EXPENSE DEDUCTION: NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AMOUNT OF DEDUCTION, SALARIES AND WAGES, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income—(dollars)	Returns with moving expense deduction				
	Number of returns	Adjusted gross income (Thousands of dollars)	Salaries and wages (Thousands of dollars)	Amount of deduction (Thousands of dollars)	Income tax after credits (Thousands of dollars)
	(1)	(2)	(3)	(4)	(5)
Amount total	290,409	2,317,663	2,335,36	92,63	256,233
Total by income class	290,409	2,317,663	2,335,36	92,63	256,233
Under \$500	13,456	44,742	26,55	2,432	1,849
\$500 under \$1,000	18,511	51,187	71,075	4,145	4,733
\$1,000 under \$1,500	45,408	127,449	139,150	6,649	7,755
\$1,500 under \$2,000	11,221	22,213	47,206	1,050	1,714
\$2,000 under \$2,500	32,062	207,389	214,789	7,526	17,071
\$2,500 under \$3,000	2,756	280,932	295,636	13,031	27,799
\$3,000 under \$3,500	24,106	200,229	210,467	9,946	21,460
\$3,500 under \$4,000	21,151	200,116	201,574	9,296	22,004
\$4,000 under \$4,500	1,170	11,000	607,139	18,920	74,891
\$4,500 under \$5,000	1,750	17,282	171,033	6,096	25,226
\$5,000 under \$5,500	1,111	11,864	130,813	3,121	22,680
\$5,500 under \$6,000	3	21,293	10,487	2,02	2,803
\$6,000 under \$6,500	3	6,556	1,721	39	2,706
\$6,500 under \$7,000	—	—	—	—	—
\$7,000 or more	—	—	—	—	—
Unreimbursed return, \$100	174	31,861	41,787	4,704	—
No adjusted gross income	(1)	(2)	(3)	(4)	(5)
Under \$500	—	—	—	—	—
\$500 under \$1,000	—	—	—	—	—
\$1,000 under \$1,500	—	—	—	—	—
\$1,500 under \$2,000	—	—	—	—	—
\$2,000 under \$2,500	—	—	—	—	—
\$2,500 under \$3,000	—	—	—	—	—
\$3,000 under \$3,500	—	—	—	—	—
\$3,500 or more	—	—	—	—	—
Returns under \$1,000	64,664	235,652	258,436	15,979	16,339
Returns \$1,000 under \$15,000	175,706	1,131,299	1,175,363	47,553	106,387
Returns \$15,000 or more	5,039	100,742	103,595	21,104	133,226

NOTE: Detail may not add to total because of rounding.

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Table D.—RETURNS WITH EMPLOYEE BUSINESS EXPENSE DEDUCTION: NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AMOUNT OF DEDUCTION, SALARIES AND WAGES, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income—(dollars)	Returns with employee business expense deduction				
	Number of returns	Adjusted gross income (Thousands of dollars)	Salaries and wages (Thousands of dollars)	Amount of deduction (Thousands of dollars)	Income tax after credits (Thousands of dollars)
	(1)	(2)	(3)	(4)	(5)
Amount total	2,211,429	20,103,721	20,246,41	2,237,361	2,007,342
Total by income class	2,211,429	20,103,721	20,246,41	2,237,361	2,007,342
Under \$500	3,800	3,030	3,323	308	408
\$500 under \$1,000	3,496	56,400	77,741	45,307	3,089
\$1,000 under \$1,500	10,478	137,541	166,000	100,200	10,455
\$1,500 under \$2,000	10,478	137,541	166,000	100,200	10,455
\$2,000 under \$2,500	11,149	751,039	855,729	150,817	97,741
\$2,500 under \$3,000	10,467	1,077,411	1,077,337	130,415	111,411
\$3,000 under \$3,500	21,211	2,410,222	2,377,557	19,718	121,333
\$3,500 under \$4,000	230,777	1,732,299	1,855,293	222,331	131,377
\$4,000 under \$4,500	10,468	1,121,263	1,092,468	10,473	108,468
\$4,500 under \$5,000	10,468	1,121,263	1,092,468	10,473	108,468
\$5,000 under \$5,500	1,431	1,489,24	1,462,814	4,531	168,735
\$5,500 under \$6,000	122,510	2,013,492	2,010,418	136,191	305,342
\$6,000 under \$6,500	70,646	2,305,387	1,985,700	10,450	450,387
\$6,500 under \$7,000	1,336	6,500	6,500	6,500	136,400
\$7,000 under \$7,500	1,227	17,223	71,484	4,570	77,800
\$7,500 under \$8,000	32	21,713	1,834	313	5,333
\$8,000 or more	1	7,000	668	118	7,000
Unreimbursed return, \$100	11,174	321,716	4,530,200	102,706	—
No adjusted gross income	1,471	12,502	40,531	14,043	—
Under \$500	4,112	1,615	2,218	4,008	—
\$500 under \$1,000	7,489	7,488	12,168	7,481	—
\$1,000 under \$1,500	10,016	27,183	34,367	17,779	—
\$1,500 under \$2,000	45,272	100,000	100,000	40,111	—
\$2,000 under \$2,500	45,272	100,000	100,000	40,111	—
\$2,500 under \$3,000	2,707	69,615	77,732	24,195	—
\$3,000 or more	17,509	110,010	132,440	2,235	—
Returns under \$5,000	464,015	1,597,227	1,856,993	425,231	17,976
Returns \$5,000 under \$10,000	1,096,450	7,495,263	7,454,727	999,999	739,464
Returns \$10,000 or more	650,963	10,706,129	9,985,696	807,443	1,701,128

NOTE: Detail may not add to total because of rounding.

NOTE: Detail may not add to total because of rounding.

NOTE: Detail may not add to total because of rounding.

Employee Business Expenses

The magnitude of deductible employee business expenses is indicated in table D. Prior to 1964, employee expenses for travel away from home, for transportation, expenses of outside salesmen, etc., were deductible from gross income, but no specific place was provided for them to be shown on the individual income tax return. For 1964, a separate line on the return was provided for them. The large amount of employee expenses compensated for under reimbursement or other expense allowance arrangements with employers do not appear on the form and cannot be tabulated. Certain other unreimbursed expenses such as cost of work clothes and uniforms, subscriptions to professional journals, union dues, small tools and supplies, employment agency fees, etc., can be taken as certain deductions on the return.

As shown in table D, employee business expenses, amounting to more than \$2.2 billion, were reported on 2.2 million individual income tax returns. Half of the returns with this item were taxable returns with adjusted gross income between \$7,000 and \$15,000. These returns contained 46 percent of the total excludable employee business expenses.

Self-Employment Pension Deduction

The Self-Employed Individuals Tax Retirement Act of 1962, which first became effective in 1963, treats self-employed individuals as employees of the business which they conduct so that they may be covered under qualified employee retirement plans, such as pension, profit-sharing, annuity, and bond purchase plans, in much the same manner as their employees.

Table E.—RETURNS WITH SELF-EMPLOYMENT PENSION DEDUCTION: NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND AMOUNT BY ADJUSTED GROSS INCOME CLASSES, 1963 AND 1964

Adjusted gross income (thousands)	1963			1964		
	Number of returns	Adjusted gross income (Thousands of dollars)	Amount (Thousands of dollars)	Number of returns	Adjusted gross income (Thousands of dollars)	Amount (Thousands of dollars)
	(1)	(2)	(3)	(4)	(5)	(6)
Grand total.....	29,914	139,330	19,485	39,741	142,261	26,383
Taxable returns.....	24,672	117,471	16,468	31,741	117,191	20,099
Under \$10,000.....	1,899	10,342	11	3,137	11,079	54
\$10,000 under \$15,000.....	6,942	30,235	40,863	8,133	24,791	14,100
\$15,000 under \$20,000.....	4,676	19,698	11,176	5,921	19,862	12,427
\$20,000 under \$25,000.....	1,112	5,959	3,773	1,582	7,082	4,247
\$25,000 under \$30,000.....	1,192	6,072	7,011	1,072	24,993	13,226
\$30,000 under \$40,000.....	11,773	42,427	10,008	23,213	49,391	19,381
\$40,000 or more.....	170	23,687	3,023	3,130	67,710	9,977
Non-taxable returns.....	1,242	11,859	1,017	1,000	25,070	2,996
Returns under \$10,000.....	1,116	11,336	4,236	1,091	19,146	4,233
Returns \$10,000 under \$15,000.....	1,116	11,336	4,236	1,091	19,146	4,233
Returns \$15,000 or more.....	126	523	781	109	1,924	1,763

Adjusted gross income was less than \$10,000.

NOTE: Detail may not add to total because of rounding.

For 1964, some 39,000 individual income tax returns showed deductions for contributions to self-employment retirement plans. This was a 34 percent increase over the 1963 figure of 29,000. The \$26 million deducted for 1964 represented a growth of 35 percent over the \$19 million deducted in the previous year. Table E shows that almost 70 percent of the amount deducted in 1964 was taken on taxable returns with adjusted gross income over \$20,000.

Table F.—RETURNS WITH INCOME AVERAGING: NUMBER OF RETURNS AND INCOME TAX BEFORE CREDITS, BEFORE AND AFTER INCOME AVERAGING, BY ADJUSTED GROSS INCOME CLASSES, 1964

Adjusted gross income (thousands)	Income tax before credits			
	Before averaging	After averaging	Before averaging	After averaging
	(1)	(2)	(3)	(4)
(Thousands of dollars)				
Grand total.....	264,277	1,829,326	1,778,157	34,175
Taxable returns.....	244,796	1,834,422	1,789,931	131,027
Under \$10,000.....	13,991	13,073	14,247	1,281
\$10,000 under \$15,000.....	39,411	14,443	14,443	1,281
\$15,000 under \$20,000.....	7,396	13,000	13,000	1,281
\$20,000 under \$25,000.....	11,647	22,444	22,444	1,281
\$25,000 under \$30,000.....	23,213	17,531	17,531	1,281
\$30,000 or more.....	24,993	202,137	202,137	1,281
Non-taxable returns.....	1,273	6,388	8,887	1,148

NOTE: Detail may not add to total because of rounding.

INCOME AVERAGING

The income averaging computation, available for the first time in 1964, was designed to benefit those individuals who have an unusually large amount of taxable income in any one year. Income averaging has the effect of spreading income over a five-year period. This permits a part of the unusually large amount of taxable income to be taxed in lower brackets, resulting in a reduction of the overall amount of tax due.

As shown in table F, taxpayers on some 246,000 returns made use of income averaging in 1964 and the tax savings from this computation averaged approximately 7 percent. The income tax before credits on these returns, before income averaging, amounted to \$1.8 billion. After income averaging, the amount was \$1.7 billion, reflecting a total tax savings of \$0.1 billion. Nearly 67 percent of the returns with income averaging had adjusted gross income between \$15,000 and \$50,000.

The income averaging method may be applied to many different kinds of income such as salaries, dividends, interest, or ordinary income from a sole proprietorship or partnership. However, it is not applicable to other types of income such as long-term capital gains, wagering, or income from properties acquired by inheritance or gift in certain cases.

Table G shows that approximately one-half of the adjusted gross income on returns with income averaging was derived from a business or profession, a farm, or a partnership. Salaries and wages, the next most important source on returns with income averaging, comprised 38 percent of the adjusted gross income. This income pattern differed markedly from the pattern for all individual income tax returns. For example, salaries and wages comprised 81 percent of the adjusted gross income reported on all individual income tax returns and income from a business or profession, a farm, or a partnership comprised only 9 percent of adjusted gross income. The importance of earned income from a sole proprietorship or partnership to many taxpayers who used income averaging was further demonstrated by the fact that 42 percent of such returns were subject to the self-employment tax. Only 9 percent of the 65.4 million individual income tax returns filed for 1964 were subject to this tax.

A detailed explanation of the income averaging calculation and applicable rules is given in the instructions for schedule G in section 10 of this report.

Table G.—RETURNS WITH INCOME AVERAGING: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Account description (same as Form 990)	Disbursements		Contributions and grants		Income				Expenses				Assets			
	Disbursements (Thousand dollars)	Disbursements (Thousand dollars)	Contributions (Thousand dollars)	Grants (Thousand dollars)	Gross income		Net income		Net assets		Net liabilities		Net equity			
					Amount (Thousand dollars)	Number of returners	Amount (Thousand dollars)	Number of returners	Amount (Thousand dollars)	Number of returners	Amount (Thousand dollars)	Number of returners	Amount (Thousand dollars)	Number of returners		
Disbursements	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)		
Contributions and grants	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)		
Income	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)		
Expenses	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)		
Assets	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)		
Liabilities	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)		
Equity	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)		
Net income	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)		
Net assets	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)		
Net liabilities	(127)	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)		
Net equity	(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)	(149)	(150)	(151)	(152)	(153)	(154)		
Disbursements	(155)	(156)	(157)	(158)	(159)	(160)	(161)	(162)	(163)	(164)	(165)	(166)	(167)	(168)		
Contributions and grants	(169)	(170)	(171)	(172)	(173)	(174)	(175)	(176)	(177)	(178)	(179)	(180)	(181)	(182)		
Income	(183)	(184)	(185)	(186)	(187)	(188)	(189)	(190)	(191)	(192)	(193)	(194)	(195)	(196)		
Expenses	(197)	(198)	(199)	(200)	(201)	(202)	(203)	(204)	(205)	(206)	(207)	(208)	(209)	(210)		
Assets	(211)	(212)	(213)	(214)	(215)	(216)	(217)	(218)	(219)	(220)	(221)	(222)	(223)	(224)		
Liabilities	(225)	(226)	(227)	(228)	(229)	(230)	(231)	(232)	(233)	(234)	(235)	(236)	(237)	(238)		
Equity	(239)	(240)	(241)	(242)	(243)	(244)	(245)	(246)	(247)	(248)	(249)	(250)	(251)	(252)		
Net income	(253)	(254)	(255)	(256)	(257)	(258)	(259)	(260)	(261)	(262)	(263)	(264)	(265)	(266)		
Net assets	(267)	(268)	(269)	(270)	(271)	(272)	(273)	(274)	(275)	(276)	(277)	(278)	(279)	(280)		
Net liabilities	(281)	(282)	(283)	(284)	(285)	(286)	(287)	(288)	(289)	(290)	(291)	(292)	(293)	(294)		
Net equity	(295)	(296)	(297)	(298)	(299)	(300)	(301)	(302)	(303)	(304)	(305)	(306)	(307)	(308)		
Disbursements	(309)	(310)	(311)	(312)	(313)	(314)	(315)	(316)	(317)	(318)	(319)	(320)	(321)	(322)		
Contributions and grants	(323)	(324)	(325)	(326)	(327)	(328)	(329)	(330)	(331)	(332)	(333)	(334)	(335)	(336)		
Income	(337)	(338)	(339)	(340)	(341)	(342)	(343)	(344)	(345)	(346)	(347)	(348)	(349)	(350)		
Expenses	(351)	(352)	(353)	(354)	(355)	(356)	(357)	(358)	(359)	(360)	(361)	(362)	(363)	(364)		
Assets	(365)	(366)	(367)	(368)	(369)	(370)	(371)	(372)	(373)	(374)	(375)	(376)	(377)	(378)		

Footnote at end of table. See text for "Description" and "Sample size" and "Data" and "AT/ST/OT" and "Socioeconomic" and "Time".

DIVIDENDS IN ADJUSTED GROSS INCOME SHOW
SMALL INCREASE BECAUSE OF HIGHER EXCLUSION

Although the amount of total foreign and domestic dividends received increased 7.2 percent over 1963, the amount included in adjusted gross income rose only a

moderate 4.1 percent to a total of \$11.9 billion (table H). This is a result of an increase in the amounts of dividends which may be excluded from adjusted gross income. Figures reflecting the increased dividend exclusion are presented in table 1. Prior to the Revenue Act of 1964 the dividend exclusion could not exceed \$50 per tax-

INDIVIDUAL INCOME TAX RETURNS FOR 1964

Table G.—RETURNS WITH INCOME AVERAGING: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Tax credits—Continued					Tax from recomputed prior year investment credit		Self-employment tax		Tax withheld	
	Foreign taxes paid		Other		Income tax after credits	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)
	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)							
	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
Grand total.....	3,719	2,153	65,176	1,324	1,061,768	5,486	978	102,687	25,955	191,664	454,100
Taxable returns, total.....	3,718	2,063	65,154	5,322	1,061,768	5,478	976	102,473	25,848	191,623	453,804
Under \$10,000.....	-	-	5,467	65	11,318	664	33	4,688	1,183	9,815	6,377
\$10,000 under \$15,000.....	-	-	7,062	167	122,273	762	35	16,967	4,129	20,934	32,905
\$15,000 under \$20,000.....	2,181	686	35,759	1,921	720,867	2,947	308	21,099	5,201	30,664	51,425
\$20,000 under \$30,000.....	-	-	-	-	-	-	-	49,930	12,799	67,229	214,793
\$30,000 under \$40,000.....	1,134	313	13,842	1,687	472,235	855	254	8,413	2,177	13,894	31,896
\$40,000 under \$50,000.....	389	778	2,963	1,343	242,376	246	101	1,463	2,432	11,036	36,414
\$50,000 under \$100,000.....	12	212	31	101	15,262	5	25	15	4	41	72
\$100,000 or more.....	2	14	10	38	10,825	1	1	1	-	1	132
Nontaxable returns.....	1	90	(1)	(1)	-	(1)	(1)	414	107	421	362

Adjusted gross income classes	Payments on 1964 declarations		Tax due at time of filing		Overpayment		Refund cash or bonds requested		Credit on 1965 tax	
	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)
(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	
Grand total.....	143,214	677,132	205,311	608,114	40,170	30,730	24,971	13,367	15,660	17,362
Taxable returns, total.....	143,091	656,904	204,965	608,024	39,744	30,158	24,760	13,138	15,444	17,019
Under \$10,000.....	3,272	1,736	10,787	5,251	3,255	459	2,803	408	1,779	410
\$10,000 under \$15,000.....	13,942	11,226	30,939	24,226	6,842	1,752	7,098	1,391	7,098	1,391
\$15,000 under \$20,000.....	23,435	30,815	40,847	48,418	5,539	3,151	4,808	2,243	2,035	908
\$20,000 under \$30,000.....	79,461	286,862	98,502	244,153	18,002	15,841	9,052	9,791	9,644	9,025
\$30,000 under \$40,000.....	14,561	207,140	20,253	160,659	3,224	6,089	830	1,700	2,485	4,989
\$40,000 under \$50,000.....	5,356	112,480	3,973	99,086	349	2,151	105	298	1,547	3,115
\$50,000 under \$100,000.....	54	5,883	54	12,000	3	115	-	-	-	-
\$100,000 or more.....	10	262	10	10,431	-	-	-	-	-	-
Nontaxable returns.....	(1)	(1)	346	90	426	702	211	229	216	343

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

* Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Table H.—TOTAL FOREIGN AND DOMESTIC DIVIDENDS RECEIVED: FORM 1040 RETURNS WITH DIVIDENDS ELIGIBLE AND INELIGIBLE FOR EXCLUSION, AMOUNT OF EXCLUSION, AND DIVIDENDS IN ADJUSTED GROSS INCOME, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Domestic and foreign dividends received						Dividends excluded from gross income		Dividends in adjusted gross income	
	Total		Not eligible for exclusion		Eligible for exclusion		Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)
	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total.....	9,749,169	12,828,144	1,123,490	350,931	9,466,952	12,477,204	9,341,594	910,815	5,666,760	11,917,365
Under \$5,000.....	2,625,043	1,366,662	345,379	46,808	2,483,436	1,317,843	2,433,776	219,266	1,726,034	1,166,413
\$5,000 under \$10,000.....	3,218,993	1,640,330	326,271	36,159	3,119,425	1,604,172	3,080,731	299,029	1,594,906	1,381,324
\$10,000 or more.....	3,905,136	9,823,153	451,840	267,964	3,446,091	9,555,189	3,827,090	433,520	2,345,820	9,389,628

NOTE: Detail may not add to total because of rounding.

Table I.—RETURNS WITH DIVIDEND EXCLUSION: NUMBER OF RETURNS AND AMOUNT, BY ADJUSTED GROSS INCOME CLASSES, 1963 AND 1964

Adjusted gross income classes	1963		1964	
	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)
	(1)	(2)	(3)	(4)
Grand total.....	6,680,922	516,879	9,341,594	910,815
Taxable returns, total.....	7,960,608	453,246	8,120,337	792,594
Under \$2,000.....	215,189	9,542	181,157	14,087
\$2,000 under \$5,000.....	1,147,692	58,298	1,107,921	94,405
\$5,000 under \$10,000.....	562,821	293,101	469,666	246,466
\$10,000 under \$15,000.....	998,356	31,217	618,978	51,636
\$15,000 under \$20,000.....	1,703,591	97,754	1,666,203	153,548
\$20,000 under \$30,000.....	2,740,313	108,979	1,973,824	190,691
\$30,000 or more.....	1,794,618	117,953	1,861,163	241,361
Nontaxable returns.....	3,120,314	63,633	1,221,257	118,221

NOTE: Detail may not add to total because of rounding.

payer. The Revenue Act of 1964 changed the amount to \$100 so that, if both husband and wife have dividends of \$100 or more on a joint return, the exclusion became \$200. For 1964, taxpayers on 9.3 million returns claimed exclusions for dividends. This was a 7.6 percent increase over 1963. The amount of the exclusion, however, jumped more than 76 percent from \$517 million in 1963 to \$911 million in 1964. Nearly half of the \$911 million (47 percent) was concentrated on taxable returns with adjusted gross income of \$10,000 or more. More detailed information on dividends received is contained in table 11.

The dividends received credit was cut in half by the Revenue Act of 1964 and will be eliminated for 1965.

The amount of the credit was not tabulated separately but is included in "Other tax credits" in table 4.

NEW INFORMATION SHOWN FOR SALES OF DEPRECIABLE PROPERTY

Under Section 1245 of the Internal Revenue Code of 1954, the gain from sale or other disposition of certain depreciable property, which prior to 1963 was treated wholly as a capital gain, is taxable as ordinary income to the extent of depreciation deducted after 1961. These provisions apply to dispositions of such property after 1962. The portion of gain not treated as ordinary income was combined with gain and losses from section 1231 property (business assets and livestock, for the most part). If the combined amount was a net gain, the gain was treated as capital gain. If the combined amount was a loss, the loss was treated as an ordinary loss and reported as "Net loss from sales of property other than capital assets."

The property covered under section 1245 is depreciable property (other than livestock) used in trade or business or held for the production of income. Included is personal property or other tangible property used as an integral part of (a) manufacturing, (b) production, (c) extraction, or (d) the furnishing of transportation, communications, electrical energy, gas, water, or sewage disposal services. Also included are research or storage facilities used in connection with the activities in (a) - (d) above. For 1964, elevators and escalators were added to this list of property.

Similarly, under section 1250 of the Code, effective after 1963, ordinary income treatment was given to a portion of the lower of either (1) gain from the disposition of real property used in a trade or business or (2) depreciation deductions on such property claimed after 1963 in excess of depreciation calculated under the straight line method. The portion of the gain not treated as ordinary income was combined with gains and losses from section 1231 property, and treated as described above.

Table J.—RETURNS WITH GAIN FROM SALES OF DEPRECIABLE PROPERTY: NUMBER OF RETURNS AND AMOUNT, BY ADJUSTED GROSS INCOME CLASSES, 1964

Adjusted gross income classes	Ordinary gain from sales of depreciable property		Other gain from sales of depreciable property	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)
Grand total.....	187,952	130,058	148,026	529,862
Taxable returns, total.....	147,285	99,879	118,641	465,919
Under \$5,000.....	27,053	9,856	19,129	17,888
\$5,000 under \$15,000.....	35,085	26,110	43,497	94,875
\$15,000 under \$25,000.....	27,158	15,358	22,974	70,534
\$25,000 under \$50,000.....	12,160	10,287	10,783	46,517
\$50,000 under \$100,000.....	20,621	25,130	17,532	122,493
\$100,000 under \$250,000.....	3,856	6,237	3,459	52,995
\$250,000 or more.....	1,354	3,891	1,267	61,537
Nontaxable returns.....	40,667	30,179	29,385	63,943

About 188,000 returns showed \$130 million of ordinary gain from sales of section 1245 and section 1250 property, as shown in table J. Other gain from sales of such property was reported on 148,000 returns in the amount of \$530 million.

INDIVIDUAL INCOME TAX RETURNS FOR 1964

TABLE 1.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES AND CLASSES CUMULATED

Table 2.—SOURCES OF INCOME AND LOSS: ADJUSTED GROSS INCOME, STANDARD DEDUCTION, AND TOTAL ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASS

Line Item Description	2010-2011		2011-2012		2012-2013		2013-2014		2014-2015		2015-2016		2016-2017		2017-2018		2018-2019		2019-2020		2020-2021		2021-2022		2022-2023		2023-2024		2024-2025		2025-2026		2026-2027		2027-2028		2028-2029		2029-2030		2030-2031		2031-2032		2032-2033		2033-2034		2034-2035		2035-2036		2036-2037		2037-2038		2038-2039		2039-2040		2040-2041		2041-2042		2042-2043		2043-2044		2044-2045		2045-2046		2046-2047		2047-2048		2048-2049		2049-2050		2050-2051		2051-2052		2052-2053		2053-2054		2054-2055		2055-2056		2056-2057		2057-2058		2058-2059		2059-2060		2060-2061		2061-2062		2062-2063		2063-2064		2064-2065		2065-2066		2066-2067		2067-2068		2068-2069		2069-2070		2070-2071		2071-2072		2072-2073		2073-2074		2074-2075		2075-2076		2076-2077		2077-2078		2078-2079		2079-2080		2080-2081		2081-2082		2082-2083		2083-2084		2084-2085		2085-2086		2086-2087		2087-2088		2088-2089		2089-2090		2090-2091		2091-2092		2092-2093		2093-2094		2094-2095		2095-2096		2096-2097		2097-2098		2098-2099		2099-2100		2100-2101		2101-2102		2102-2103		2103-2104		2104-2105		2105-2106		2106-2107		2107-2108		2108-2109		2109-2110		2110-2111		2111-2112		2112-2113		2113-2114		2114-2115		2115-2116		2116-2117		2117-2118		2118-2119		2119-2120		2120-2121		2121-2122		2122-2123		2123-2124		2124-2125		2125-2126		2126-2127		2127-2128		2128-2129		2129-2130		2130-2131		2131-2132		2132-2133		2133-2134		2134-2135		2135-2136		2136-2137		2137-2138		2138-2139		2139-2140		2140-2141		2141-2142		2142-2143		2143-2144		2144-2145		2145-2146		2146-2147		2147-2148		2148-2149		2149-2150		2150-2151		2151-2152		2152-2153		2153-2154		2154-2155		2155-2156		2156-2157		2157-2158		2158-2159		2159-2160		2160-2161		2161-2162		2162-2163		2163-2164		2164-2165		2165-2166		2166-2167		2167-2168		2168-2169		2169-2170		2170-2171		2171-2172		2172-2173		2173-2174		2174-2175		2175-2176		2176-2177		2177-2178		2178-2179		2179-2180		2180-2181		2181-2182		2182-2183		2183-2184		2184-2185		2185-2186		2186-2187		2187-2188		2188-2189		2189-2190		2190-2191		2191-2192		2192-2193		2193-2194		2194-2195		2195-2196		2196-2197		2197-2198		2198-2199		2199-2200		2200-2201		2201-2202		2202-2203		2203-2204		2204-2205		2205-2206		2206-2207		2207-2208		2208-2209		2209-2210		2210-2211		2211-2212		2212-2213		2213-2214		2214-2215		2215-2216		2216-2217		2217-2218		2218-2219		2219-2220		2220-2221		2221-2222		2222-2223		2223-2224		2224-2225		2225-2226		2226-2227		2227-2228		2228-2229		2229-2230		2230-2231		2231-2232		2232-2233		2233-2234		2234-2235		2235-2236	
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Table 2.—SOURCES OF INCOME AND LOSS, ADJUSTED GROSS INCOME, STANDARD DEDUCTION, AND TOTAL ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES—Con.

Adjusted gross income classes	Income or (loss) from initial assets				Dividends or adjusted gross income		Interest received		Rents and royalties (taxable portion)		Rents			
	Net gain		Net loss		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Net income		Net loss	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)							Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Total.....	82,480	73,340	18,499	245,469	5,556,750	11,917,760	22,627,625	1,169,643	1,769,433	3,117,734	2,917,796	2,079,643	12,319,683	12,319,683
No adjusted gross income.....	2,771	2,995	18,037	66,673	42,244	47,171	144,251	77,988	1,728	6,272	48,530	11,333	57,065	12,400
Under \$500.....	4,108	1,179	4,137	1,490	16,110	14,728	309,286	1,1906	15,896	2,565	90,205	32,364	31,599	2,770
\$500 under \$1,000.....	2,658	995	3,121	2,273	15,021	30,110	535,761	6,906	32,239	31,485	113,515	41,111	29,435	1,000
\$1,000 under \$2,000.....	6,339	2,121	11,367	7,372	396,036	186,368	1,048,971	38,494	308,797	312,234	458,117	311,466	97,428	1,000
\$2,000 under \$3,000.....	7,064	3,327	14,759	11,643	415,264	279,446	1,464,076	741,898	322,931	472,467	369,709	301,113	99,427	1,000
\$3,000 under \$4,000.....	7,198	7,583	17,000	13,910	364,301	597,268	1,464,076	1,047,542	233,705	441,220	360,996	270,065	124,293	6,567
\$4,000 under \$5,000.....	4,491	5,107	15,300	9,463	333,307	298,416	1,242,800	168,795	183,916	365,802	491,741	223,846	150,063	77,409
\$5,000 under \$6,000.....	7,426	5,587	12,970	12,856	347,927	289,146	1,131,514	167,792	131,771	253,387	237,441	220,010	181,444	23,606
\$6,000 under \$7,000.....	7,461	3,426	11,113	10,428	362,890	407,445	1,592,098	586,631	124,512	197,206	296,010	153,120	188,146	7,762
\$7,000 under \$8,000.....	4,111	1,693	11,412	8,040	377,255	213,000	1,406,265	338,465	70,165	166,009	257,772	167,264	221,059	1,187
\$8,000 under \$9,000.....	5,401	3,318	17,767	7,944	296,454	272,722	1,747,720	334,200	50,807	130,593	232,796	192,423	169,850	94,317
\$9,000 under \$10,000.....	7,447	2,923	7,704	10,012	274,640	246,131	1,660,345	450,605	48,194	119,907	192,342	132,860	136,397	6,036
\$10,000 under \$15,000.....	12,106	10,824	20,040	22,975	997,175	1,187,173	4,146,273	1,155,397	126,094	278,286	505,933	515,019	363,666	211,185
\$15,000 under \$20,000.....	4,466	3,285	8,464	13,628	490,937	843,804	1,310,945	757,032	66,640	113,400	185,846	293,077	100,045	36,893
\$20,000 under \$30,000.....	5,155	10,755	14,839	28,847	693,130	3,001,722	1,040,353	1,377,309	97,133	166,852	210,969	466,718	95,785	128,715
\$30,000 under \$40,000.....	771	4,177	3,764	10,766	130,849	1,784,330	146,464	428,064	11,450	51,102	35,699	208,731	15,908	29,159
\$40,000 under \$50,000.....	292	1,629	1,412	6,676	32,885	1,770,880	32,517	218,344	3,645	25,861	8,476	4,135	25,655	1,000
\$50,000 under \$60,000.....	12	30	59	826	1,033	201,462	1,011	30,466	122	849	249	6,436	104	1,313
\$60,000 or more.....	5	11	45	411	470	440,676	451	16,804	76	843	124	1,092	108	1,833
Returns under \$5,000.....	34,860	23,263	84,622	113,104	1,728,034	1,146,414	6,978,231	3,012,130	1,123,243	1,372,326	1,726,873	1,201,717	598,797	401,779
Returns \$5,000 under \$10,000.....	23,821	16,944	52,974	49,879	1,594,906	1,381,324	8,723,981	2,739,301	420,620	842,701	1,261,527	905,217	899,096	440,750
Returns \$10,000 or more.....	23,798	32,911	48,704	82,483	2,345,820	9,389,028	6,927,022	4,373,193	445,169	637,099	627,395	1,744,621	779,750	442,953
Adjusted gross income classes														
Adjusted gross income classes	Royalties				Other sources		Returns with standard deduction		Returns with itemized deductions		Total		Total	
	Net income		Net loss		Number of returns	Amount (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Total standard deduction (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Total itemized deductions (Thousand dollars)	Number of returns	Total itemized deductions (Thousand dollars)
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)										
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Total.....	483,090	485,427	32,403	771,401	4,627,167	38,003,093	154,141,053	20,157,624	26,909,991	244,070,130	46,832,064	46,832,064	244,070,130	46,832,064
No adjusted gross income.....	12,336	32,217	914	794	391,067	—	—	—	—	—	—	—	—	—
Under \$500.....	11,463	3,406	—	—	13,411	3,406,004	1,204,408	1,027,308	31,384	11,317	25,847	—	11,317	25,847
\$500 under \$1,000.....	13,104	1,345	2,406	2,034	72,172	3,341,772	1,204,408	1,027,308	103,362	87,219	61,120	—	87,219	61,120
\$1,000 under \$2,000.....	45,075	2,649	—	—	251,217	4,273,025	1,476,207	2,406,414	228,286	1,479,259	387,267	—	1,479,259	387,267
\$2,000 under \$3,000.....	42,018	27,006	—	—	310,131	7,908,913	11,443,008	2,006,497	1,416,477	3,366,900	1,191,430	—	3,366,900	1,191,430
\$3,000 under \$4,000.....	35,052	19,689	2,008	1,897	305,855	4,203,025	14,706,167	2,006,497	1,922,295	9,772,765	1,889,323	—	9,772,765	1,889,323
\$4,000 under \$5,000.....	32,914	14,915	2,705	1,264	292,046	3,711,711	16,406,434	2,014,676	2,303,603	10,369,761	2,247,576	—	10,369,761	2,247,576
\$5,000 under \$6,000.....	29,185	21,223	—	—	282,320	2,966,446	16,406,434	2,014,676	2,781,752	15,320,957	3,380,881	—	15,320,957	3,380,881
\$6,000 under \$7,000.....	29,265	21,003	5,027	16,216	274,372	2,466,713	15,406,700	2,006,497	2,768,537	15,297,889	4,005,150	—	15,297,889	4,005,150
\$7,000 under \$8,000.....	26,949	25,717	—	—	245,597	1,975,653	16,406,434	2,014,676	2,480,121	21,588,738	4,344,256	—	21,588,738	4,344,256
\$8,000 under \$9,000.....	20,341	29,346	—	—	228,991	1,392,965	11,803,774	1,162,727	2,492,950	21,046,353	4,112,552	—	21,046,353	4,112,552
\$9,000 under \$10,000.....	19,956	15,916	3,159	1,426	223,510	1,075,673	10,166,830	1,037,734	1,931,641	18,496,701	3,508,006	—	18,496,701	3,508,006
\$10,000 under \$15,000.....	6,490	73,242	2,865	7,106	65,723	1,807,125	21,796,100	1,806,499	4,739,802	56,501,711	9,915,911	—	56,501,711	9,915,911
\$15,000 under \$20,000.....	32,110	56,315	2,964	2,380	398,413	2,466,209	4,406,073	246,388	1,210,929	20,620,687	3,367,022	—	20,620,687	3,367,022
\$20,000 under \$30,000.....	129,707	113,073	5,155	18,146	1,674,758	9,339,009	48,733,089	11,044,645	9,754,236	95,754,236	19,500,627	—	95,754,236	19,500,627
\$30,000 under \$40,000.....	51,140	149,052	1,525	19,889	90,711	113,641	3,002,037	113,109	1,076,320	31,502,901	4,762,901	—	31,502,901	4,762,901
\$40,000 under \$50,000.....	11,704	76,120	1,802	8,981	361,198	1,462	277,754	4,438	154,787	10,185,388	1,567,813	—	10,185,388	1,567,813
\$50,000 under \$100,000.....	4,126	70,208	484	13,220	13,473	4,968	76,900	406	34,662	5,632,358	1,119,420	—	5,632,358	1,119,420
\$100,000 under \$1,000,000.....	166	6,825	47	1,321	5,495	1	560	1	1,072	709,541	151,949	—	709,541	151,949
\$1,000,000 or more.....	79	6,408	17	2,661	5,467	1	6,812	1	61	1,016,812	806,261	—	1,016,812	806,261
Returns under \$5,000.....	192,863	133,406	2,033	5,999	866,465	25,456,207	56,023,084	6,605,108	12,142,299	4,329,982	4,329,982	—	4,329,982	4,329,982
Returns \$5,000 under \$10,000.....	129,707	113,073	5,155	18,146	1,674,758	9,339,009	48,733,089	11,044,645	9,754,236	95,754,236	19,500,627	—	95,754,236	19,500,627
Returns \$10,000 or more.....	166,522	438,321	16,765	55,498	2,690,564	2,237,770	29,355,349	2,233,816	7,239,138	12,177,900	21,151,281	—	12,177,900	21,151,281

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Adjusted gross income less deficit.

Deficit.

Negative "Other sources."

NOTE: Detail may not add to total because of rounding.

Table 3.—SOURCES OF INCOME AND LOSSES: ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, RETURNS WITH ITEMIZED DEDUCTIONS, AND RETURNS WITH NO ADJUSTED GROSS INCOME, BY MARITAL STATUS OF TAXPAYER

[Taxable and non-taxable returns]

Adjusted gross income of person	All returns		Joint returns of husband and wife		Separate returns of husband and wife		Returns of heads of households		Returns of surviving spouse		Returns of single persons not heads of households or surviving spouse	
	Number	Amount (Thousands of dollars)	Number	Amount (Thousands of dollars)	Number	Amount (Thousands of dollars)	Number	Amount (Thousands of dollars)	Number	Amount (Thousands of dollars)	Number	Amount (Thousands of dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ALL RETURNS												
Adjusted gross income.....	65,375,601	136,635,211	38,731,304	511,457,396	2,015,178	1,939,660	1,779,660	1,939,660	229,818	1,134,138	11,749,761	166,532,097
Salaries and wages (gross).....	37,503,801	31,359,773	30,983,658	2,637,297,317	2,637,297,317	2,637,297,317	2,637,297,317	2,637,297,317	1,342,131	624,077	21,749,761	11,749,761
Business or professional income.....	4,389,491	3,609,637	4,072,374	4,389,491	138,463	432,391	30,468	376,068	13,798	4,983	175,166	1,457,368
Net profit.....	4,389,491	3,609,637	4,072,374	4,389,491	138,463	432,391	30,468	376,068	13,798	4,983	175,166	1,457,368
Net loss.....	4,389,491	3,609,637	4,072,374	4,389,491	138,463	432,391	30,468	376,068	13,798	4,983	175,166	1,457,368
Farm:												
Net profit.....	4,389,491	3,609,637	4,072,374	4,389,491	138,463	432,391	30,468	376,068	13,798	4,983	175,166	1,457,368
Net loss.....	4,389,491	3,609,637	4,072,374	4,389,491	138,463	432,391	30,468	376,068	13,798	4,983	175,166	1,457,368
Partnership:												
Net profit.....	4,389,491	3,609,637	4,072,374	4,389,491	138,463	432,391	30,468	376,068	13,798	4,983	175,166	1,457,368
Net loss.....	4,389,491	3,609,637	4,072,374	4,389,491	138,463	432,391	30,468	376,068	13,798	4,983	175,166	1,457,368
Sales of capital assets:												
Net gain.....	3,300,880	8,909,143	3,239,000	8,909,143	77,397	118,370	104,760	118,370	36,637	38,864	1,049,742	1,577,700
Net loss.....	3,300,880	8,909,143	3,239,000	8,909,143	77,397	118,370	104,760	118,370	36,637	38,864	1,049,742	1,577,700
Treasury gain from sales of depreciable property.....	187,975	130,058	165,716	118,767	118,767	118,767	118,767	118,767	3,273	3,273	13,642	5,283
Sales of property other than capital assets:												
Net gain.....	352,486	3,116	66,008	63,269	1,379	386	1,478	1,976	(1)	(1)	13,466	6,898
Net loss.....	352,486	3,116	66,008	63,269	1,379	386	1,478	1,976	(1)	(1)	13,466	6,898
Dividends in adjusted gross income.....	8,667,763	11,917,365	8,500,326	7,397,242	109,238	295,477	196,492	282,931	35,157	36,346	1,779,543	8,054,431
Interest received.....	2,809,825	10,128,623	15,837,601	67,11,545	409,556	133,666	711,004	304,694	126,975	13,929	3,167,889	2,856,946
Pension and annuities (taxable portion).....	1,789,433	3,117,638	1,003,187	2,037,962	26,425	38,259	45,235	121,888	15,494	6,046	399,309	399,309
Rents:												
Net income.....	3,025,796	3,439,856	2,773,992	2,761,406	6,441	10,469	104,609	111,196	26,965	19,792	939,620	986,903
Net loss.....	3,025,796	3,439,856	2,773,992	2,761,406	6,441	10,469	104,609	111,196	26,965	19,792	939,620	986,903
Royalties:												
Net income.....	483,093	683,683	357,877	483,619	7,840	13,071	13,279	25,983	9,936	7,609	100,141	152,861
Net loss.....	483,093	683,683	357,877	483,619	7,840	13,071	13,279	25,983	9,936	7,609	100,141	152,861
Other sources.....	(2)	4,627,749	(2)	3,245,269	(2)	136,455	(2)	301,267	(2)	19,150	(2)	1,023,251
Returns With Standard Deduction												
Adjusted gross income.....	38,33,801	154,141,95	17,33,336	1,556,406	2,200,710	3,990,805	52,461	3,985,090	108,633	302,371	17,639,940	43,678,789
Salaries and wages (gross).....	33,840,311	132,874,832	16,930,230	2,412,587	2,021,587	3,992,346	662,690	3,995,044	83,224	232,009	16,142,382	38,610,379
Business or professional:												
Net profit.....	2,166,493	7,094,321	1,637,921	5,942,023	85,208	172,956	44,974	131,898	7,647	16,722	370,653	820,703
Net loss.....	2,166,493	7,094,321	1,637,921	5,942,023	85,208	172,956	44,974	131,898	7,647	16,722	370,653	820,703
Farm:												
Net profit.....	1,982,945	3,491,336	1,245,428	3,049,285	66,992	82,556	18,702	34,022	9,229	11,119	242,494	316,130
Net loss.....	1,982,945	3,491,336	1,245,428	3,049,285	66,992	82,556	18,702	34,022	9,229	11,119	242,494	316,130
Partnership:												
Net profit.....	549,720	2,272,238	775,882	1,877,844	13,679	41,066	9,140	41,217	887	2,190	150,141	399,939
Net loss.....	549,720	2,272,238	775,882	1,877,844	13,679	41,066	9,140	41,217	887	2,190	150,141	399,939
Sales of capital assets:												
Net gain.....	4,033,062	1,061,080	1,318,850	1,313,120	36,828	27,145	42,750	33,320	7,416	4,130	627,210	465,362
Net loss.....	4,033,062	1,061,080	1,318,850	1,313,120	36,828	27,145	42,750	33,320	7,416	4,130	627,210	465,362
Ordinary gain from sales of depreciable property.....	77,558	44,799	66,851	37,381	1,513	191	(2)	(2)	(2)	(2)	9,179	4,037
Sales of property other than capital assets:												
Net gain.....	36,934	3,722	68,984	19,782	(2)	(2)	(2)	(2)	(2)	(2)	7,352	2,088
Net loss.....	36,934	3,722	68,984	19,782	(2)	(2)	(2)	(2)	(2)	(2)	7,352	2,088
Dividends in adjusted gross income.....	1,943,338	1,385,096	99,922	635,298	13,994	29,759	69,757	60,126	8,760	4,638	870,304	859,273
Interest received.....	8,330,489	3,624,150	5,009,556	1,979,340	166,663	26,277	266,300	105,943	40,491	18,232	2,842,399	1,274,060
Pensions and annuities (taxable portion).....	76,949	1,105,658	439,442	677,172	13,288	18,083	18,463	28,599	(2)	(2)	282,903	379,050
Rents:												
Net income.....	1,250,606	1,267,983	992,545	781,764	36,441	28,100	33,111	26,910	7,800	44,717	385,430	385,430
Net loss.....	1,250,606	1,267,983	992,545	781,764	36,441	28,100	33,111	26,910	7,800	44,717	385,430	385,430
Royalties:												
Net income.....	197,216	180,205	141,896	109,808	2,130	1,234	4,343	8,951	(2)	(2)	46,742	56,579
Net loss.....	197,216	180,205	141,896	109,808	2,130	1,234	4,343	8,951	(2)	(2)	46,742	56,579
Other sources.....	(2)	1,512,329	(2)	871,186	(2)	60,897	(2)	62,407	(2)	3,345	(2)	514,543

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 3.—SOURCES OF INCOME AND LOSS¹ ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, RETURNS WITH ITEMIZED DEDUCTIONS, AND RETURNS WITH NO ADJUSTED GROSS INCOME, BY MARITAL STATUS OF TAXPAYER—Continued

[Taxable and nontaxable returns]

Adjusted gross income or deficit ²	All returns		Joint returns of husband and wife		Separate returns of husband and wife		Returns of heads of households		Returns of surviving spouses		Returns of single persons who are heads of households	
	Number	Amount (Thousands of dollars)	Number	Amount (Thousands of dollars)	Number	Amount (Thousands of dollars)	Number	Amount (Thousands of dollars)	Number	Amount (Thousands of dollars)	Number	Amount (Thousands of dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted Gross Income												
Adjusted gross income.....	26,909,291	244,070,130	11,211,990	142,083,078	691,748	4,919,460	1,015,004	6,155,246	117,359	641,288	3,987,784	11,795,091
Salaries and wages.....	23,576,671	1,951,913.0	11,510,270	108,379,887	611,516	3,535,638	918,174	6,915,989	98,307	544,640	3,877,134	11,111,000
Income from property												
Income from property.....	4,711,297	17,064,131 ³	2,418,018	16,443,853	52,334	38,308	45,533	34,380	6,250	31,009	177,084	657,007
Net income.....	4,701,361	17,064,131	2,418,018	16,443,853	52,334	38,308	45,533	34,380	6,250	31,009	177,084	657,007
Net loss.....	-	-	-	-	-	-	-	-	-	-	-	-
Dividends.....	42,379	1,007,753	34,366	1,060,502	6,234	13,363	5,138	15,322	-540	4,701	4,407	1,641.0
Net income.....	42,379	1,007,753	34,366	1,060,502	6,234	13,363	5,138	15,322	-540	4,701	4,407	1,641.0
Net loss.....	-	-	-	-	-	-	-	-	-	-	-	-
Interest.....	938,411	6,588,863	1,023	9,437,726	17,277	113,088	16,471	130,733	9,310	1,150	6,700	36,586
Net income.....	938,411	6,588,863	1,023	9,437,726	17,277	113,088	16,471	130,733	9,310	1,150	6,700	36,586
Net loss.....	-	-	-	-	-	-	-	-	-	-	-	-
Capital gains.....	2,127,192	10,083,503	2,459,156	9,791,136	37,494	86,400	60,300	103,099	16,516	1,331	1,998,801	1,998,801
Net income.....	2,127,192	10,083,503	2,459,156	9,791,136	37,494	86,400	60,300	103,099	16,516	1,331	1,998,801	1,998,801
Net loss.....	-	-	-	-	-	-	-	-	-	-	-	-
Ordinary gain from sale of appreciable property.....	103,340	3,842	6,582	68,463	1,310	11	1,495	1,607	-	-	5,334	4,110
Net income.....	103,340	3,842	6,582	68,463	1,310	11	1,495	1,607	-	-	5,334	4,110
Net loss.....	-	-	-	-	-	-	-	-	-	-	-	-
Income from property other than capital assets.....	42,379	46,427	34,366	41,428	6,234	13,363	5,138	15,322	-540	4,701	4,407	1,641.0
Net income.....	42,379	46,427	34,366	41,428	6,234	13,363	5,138	15,322	-540	4,701	4,407	1,641.0
Net loss.....	-	-	-	-	-	-	-	-	-	-	-	-
Dividends (including from property).....	42,379	1,007,753	34,366	1,060,502	6,234	13,363	5,138	15,322	-540	4,701	4,407	1,641.0
Interest received.....	13,756,256	6,614,908	10,735,508	6,885,413	33,472	97,031	44,598	125,732	79,663	53,380	1,666,515	1,552,965
Net income.....	13,756,256	6,614,908	10,735,508	6,885,413	33,472	97,031	44,598	125,732	79,663	53,380	1,666,515	1,552,965
Net loss.....	-	-	-	-	-	-	-	-	-	-	-	-
Capital gains.....	1,015,256	2,005,707	639,031	1,356,305	10,532	18,716	26,519	27,805	1,233	1,640	330,460	330,460
Net income.....	1,015,256	2,005,707	639,031	1,356,305	10,532	18,716	26,519	27,805	1,233	1,640	330,460	330,460
Net loss.....	-	-	-	-	-	-	-	-	-	-	-	-
Ordinary gain from sale of appreciable property.....	103,340	3,842	6,582	68,463	1,310	11	1,495	1,607	-	-	5,334	4,110
Net income.....	103,340	3,842	6,582	68,463	1,310	11	1,495	1,607	-	-	5,334	4,110
Net loss.....	-	-	-	-	-	-	-	-	-	-	-	-
Income from property other than capital assets.....	42,379	46,427	34,366	41,428	6,234	13,363	5,138	15,322	-540	4,701	4,407	1,641.0
Net income.....	42,379	46,427	34,366	41,428	6,234	13,363	5,138	15,322	-540	4,701	4,407	1,641.0
Net loss.....	-	-	-	-	-	-	-	-	-	-	-	-
Dividends (including from property).....	42,379	1,007,753	34,366	1,060,502	6,234	13,363	5,138	15,322	-540	4,701	4,407	1,641.0
Interest received.....	13,756,256	6,614,908	10,735,508	6,885,413	33,472	97,031	44,598	125,732	79,663	53,380	1,666,515	1,552,965
Net income.....	13,756,256	6,614,908	10,735,508	6,885,413	33,472	97,031	44,598	125,732	79,663	53,380	1,666,515	1,552,965
Net loss.....	-	-	-	-	-	-	-	-	-	-	-	-
Capital gains.....	1,015,256	2,005,707	639,031	1,356,305	10,532	18,716	26,519	27,805	1,233	1,640	330,460	330,460
Net income.....	1,015,256	2,005,707	639,031	1,356,305	10,532	18,716	26,519	27,805	1,233	1,640	330,460	330,460
Net loss.....	-	-	-	-	-	-	-	-	-	-	-	-
Ordinary gain from sale of appreciable property.....	103,340	3,842	6,582	68,463	1,310	11	1,495	1,607	-	-	5,334	4,110
Net income.....	103,340	3,842	6,582	68,463	1,310	11	1,495	1,607	-	-	5,334	4,110
Net loss.....	-	-	-	-	-	-	-	-	-	-	-	-
Income from property other than capital assets.....	42,379	46,427	34,366	41,428	6,234	13,363	5,138	15,322	-540	4,701	4,407	1,641.0
Net income.....	42,379	46,427	34,366	41,428	6,234	13,363	5,138	15,322	-540	4,701	4,407	1,641.0
Net loss.....	-	-	-	-	-	-	-	-	-	-	-	-
Dividends (including from property).....	42,379	1,007,753	34,366	1,060,502	6,234	13,363	5,138	15,322	-540	4,701	4,407	1,641.0
Interest received.....	13,756,256	6,614,908	10,735,508	6,885,413	33,472	97,031	44,598	125,732	79,663	53,380	1,666,515	1,552,965
Net income.....	13,756,256	6,614,908	10,735,508	6,885,413	33,472	97,031	44,598	125,732	79,663	53,380	1,666,515	1,552,965
Net loss.....	-	-	-	-	-	-	-	-	-	-	-	-
Capital gains.....	1,015,256	2,005,707	639,031	1,356,305	10,532	18,716	26,519	27,805	1,233	1,640	330,460	330,460
Net income.....	1,015,256	2,005,707	639,031	1,356,305	10,532	18,716	26,519	27,805	1,233	1,640	330,460	330,460
Net loss.....	-	-	-	-	-	-	-	-	-	-	-	-
Ordinary gain from sale of appreciable property.....	103,340	3,842	6,582	68,463	1,310	11	1,495	1,607	-	-	5,334	4,110
Net income.....	103,340	3,842	6,582	68,463	1,310	11	1,495	1,607	-	-	5,334	4,110
Net loss.....	-	-	-	-	-	-	-	-	-	-	-	-
Income from property other than capital assets.....	42,379	46,427	34,366	41,428	6,234	13,363	5,138	15,322	-540	4,701	4,407	1,641.0
Net income.....	42,379	46,427	34,366	41,428	6,234	13,363	5,138	15,322	-540	4,701	4,407	1,641.0
Net loss.....	-	-	-	-	-	-	-	-	-	-	-	-
Dividends (including from property).....	42,379	1,007,753	34,366	1,060,502	6,234	13,363	5,138	15,322	-540	4,701	4,407	1,641.0
Interest received.....	13,756,256	6,614,908	10,735,508	6,885,413	33,472	97,031	44,598	125,732	79,663	53,380	1,666,515	1,552,965
Net income.....	13,756,256	6,614,908	10,735,508	6,885,413	33,472	97,031	44,598	125,732	79,663	53,380	1,666,515	1,552,965
Net loss.....	-	-	-	-	-	-	-	-	-	-	-	-
Capital gains.....	1,015,256	2,005,707	639,031	1,356,305	10,532	18,716	26,519	27,805	1,233	1,640	330,460	330,460
Net income.....	1,015,256	2,005,707	639,031	1,356,305	10,532	18,716	26,519	27,805	1,233	1,640	330,460	330,460
Net loss.....	-	-	-	-	-	-	-	-	-	-	-	-
Ordinary gain from sale of appreciable property.....	103,340	3,842	6,582	68,463	1,310	11	1,495	1,607	-	-	5,334	4,110
Net income.....	103,340	3,842	6,582	68,463	1,310	11	1,495	1,607	-	-	5,334	4,110
Net loss.....	-	-	-	-	-	-	-	-	-	-	-	-
Income from property other than capital assets.....	42,379	46,427	34,366	41,428	6,234	13,363	5,138	15,322	-540	4,701	4,407	1,641.0
Net income.....	42,379	46,427	34,366	41,428	6,234	13,363	5,138	15,322	-540	4,701	4,407	1,641.0
Net loss.....	-	-	-	-	-	-	-	-	-	-	-	-
Dividends (including from property).....	42,379	1,007,753	34,366	1,060,502	6,234	13,363	5,138	15,322	-540	4,701	4,407	1,641.0
Interest received.....	13,756,256	6,614,908	10,735,508	6,885,413	33,472	97,031	44,598	125,732	79,663	53,380	1,666,515	1,552,965
Net income.....	13,756,256	6,614,908	10,735,508	6,885,413	33,472	97,031	44,598	125,732	79,663	53,380	1,666,515	1,552,965
Net loss.....	-	-	-	-	-	-	-	-	-	-	-	-
Capital gains.....	1,015,256	2,005,707	639,031	1,356,305	10,532	18,716	26,519	27,805	1,233	1,640	330,460	330,460
Net income.....	1,015,256	2,005,707	639,031	1,356,305	10,532	18,716	26,519	27,805	1,233	1,640	330,460	330,460
Net loss.....	-	-	-	-	-	-	-	-	-	-	-	-
Ordinary gain from sale of appreciable property.....	103,340	3,842	6,582	68,463	1,310	11	1,495	1,607	-	-	5,334	4,110
Net income.....	103,340	3,842	6,582	68,463	1,310	11	1,495	1,607	-	-	5,334	4,110
Net loss.....	-	-	-	-	-	-	-	-	-	-	-	-
Income from property other than capital assets.....	42,379	46,427	34,366	41,428	6,234	13,363	5,138	15,322	-540	4,701	4,407	1,641.0
Net income.....	42,379	46,427	34,366	41,428	6,234	13,363	5,138	15,322	-540	4,701	4,407	1,641.0
Net loss.....	-	-	-	-	-	-	-	-	-	-	-	-
Dividends (including from property).....	42,379	1,007,753	34,366	1,060,502	6,234	13,363	5,138	15,322	-540	4,701	4,407	1,641.0
Interest received.....	13,756,256	6,614,908	10,735,508	6,885,413	33,472	97,031	44,598	125,732	79,663	53,380	1,666,515	1,552,965
Net income.....	13,756,256	6,614,908	10,735,508	6,885,413	33,472	97,031	44,598	125,732	79,663	53,380	1,666,515	1,552,965
Net loss.....	-	-	-	-	-	-	-	-	-	-	-	-
Capital gains.....	1,015,256	2,005,707	639,031	1,356,305	10,532	18,716	26,519	27,805	1,233	1,640	330,460	330,460
Net income.....	1,015,256	2,005,707	639,031	1,356,305	10,532	18,716	26,519	27,805	1,233	1,640	330,460	

INDIVIDUAL INCOME TAX RETURNS FOR 1964

Table 4 - ALL RETURNS—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Dividends in adjusted gross income		Interest received		Rents and annuities (taxable portion)		Net income		Net loss		Net income		Net loss					
	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)				
Grand total.....	2,689,780	11,117,261	22,229,225	10,126,623	1,789,433	3,117,638	9,915,726	3,939,856	2,077,661	1,315,083	483,093	267,688	32,983	79,645				
Taxable returns, total.....	4,746,212	11,112,261	11,981,846	5,447,958	1,063,412	2,056,289	2,831,110	3,083,001	1,749,449	1,010,578	363,344	207,335	27,967	72,222				
Under \$10,000.....	11,432	51.4	46,190	11,876	741	7,223	1,431	4	1	1	1	1	-	-				
\$10,000 under \$20,000.....	118,970	209,468	1,050,468	165,192	36,794	31,555	80,643	67,330	29,735	8,482	7,381	3,38	-	-				
\$20,000 under \$30,000.....	208,194	1,401	831,610	332,709	100,492	123,668	138,133	102,131	32,355	16,899	18,031	11,641	2,07	1,842				
\$30,000 under \$40,000.....	254,117	199,704	1,179,443	449,017	126,386	223,303	214,297	186,456	126,632	42,446	26,496	12,612	-	-				
\$40,000 under \$50,000.....	276,899	238,121	1,774,659	621,349	140,117	244,018	246,967	171,456	127,935	66,487	26,778	11,643	-	-				
\$50,000 under \$60,000.....	321,894	244,377	1,865,831	569,848	116,317	210,507	293,123	193,744	165,804	80,446	26,967	17,038	1,06	14,538				
\$60,000 under \$70,000.....	334,645	231,392	1,895,893	733,464	97,399	184,234	281,497	140,701	103,127	77,968	28,479	20,185	1,307	780				
\$70,000 under \$80,000.....	318,987	279,232	1,895,910	643,123	83,464	139,871	262,661	164,469	112,115	26,028	22,468	14,542	-	-				
\$80,000 under \$90,000.....	287,840	299,793	1,740,220	522,670	60,903	130,592	229,389	187,452	168,346	79,341	20,339	29,239	-	-				
\$90,000 under \$100,000.....	272,713	238,091	1,624,950	465,301	48,165	116,677	197,784	128,828	61,613	19,664	17,181	3,119	1,921	-				
\$100,000 under \$150,000.....	991,981	1,170,842	4,137,067	1,941,221	121,317	275,406	993,301	504,020	361,872	206,016	64,143	69,206	5,362	6,622				
\$150,000 under \$200,000.....	689,764	129,385	1,146,612	723,008	47,678	115,428	260,679	79,920	60,537	51,347	25,453	22,000	2,345	-				
\$200,000 under \$300,000.....	691,043	2,951,058	1,066,122	1,364,806	56,821	165,923	210,241	640,716	99,361	123,924	51,043	142,882	42	19,813				
\$300,000 under \$400,000.....	130,529	1,171,274	145,799	424,422	11,413	50,764	31,503	202,902	15,798	37,494	11,646	9,791	1,761	8,770				
\$400,000 under \$500,000.....	109,664	1,749,649	32,217	210,911	3,635	20,700	5,305	73,694	4,091	26,429	4,680	69,329	872	12,072				
\$500,000 under \$1,000,000.....	1,019	254,355	995	18,429	119	840	244	2,983	197	1,420	164	8,822	46	1,313				
\$1,000,000 or more.....	428	389,755	434	15,902	73	778	121	1,686	100	1,733	78	1,648	1	2,461				
Nontaxable returns, total.....	910,503	791,712	3,567,279	1,676,665	765,021	1,061,350	1,084,486	884,855	328,174	304,555	119,749	111,849	9,96	7,379				
No adjusted gross income.....	42,264	46,171	142,281	87,986	6,728	6,272	48,310	61,333	57,065	127,768	12,368	32,211	914	854				
Under \$600.....	61,010	14,000	306,896	1,988	16,768	8,965	40,209	32,360	31,099	17,715	11,483	3,999	-	-				
\$600 under \$1,000.....	124,619	31,748	479,591	14,203	17,740	31,455	107,740	67,133	19,744	12,932	8,088	3,078	-	-				
\$1,000 under \$2,000.....	110,777	190,868	511,312	273,873	279,677	37,375	84,075	72,080	31,305	27,000	15,298	12,081	-	-				
\$2,000 under \$3,000.....	206,850	130,025	658,480	408,499	222,440	338,452	229,698	199,383	17,102	36,936	26,007	11,162	3,07	2,877				
\$3,000 under \$4,000.....	109,664	90,111	311,311	183,336	29,906	28,906	92,318	61,291	31,291	9,266	7,077	6,000	-	-				
\$4,000 under \$5,000.....	54,558	49,929	147,889	103,264	43,778	112,764	44,774	71,662	22,158	15,721	1,136	4,274	-	-				
\$5,000 or more.....	56,562	284,487	139,605	101,608	26,076	65,747	43,275	72,927	30,006	36,017	5,763	19,791	1,065	3,648				
Returns under \$5,000.....	1,720,034	1,146,413	6,978,231	3,012,131	1,123,243	1,637,236	1,726,873	1,891,717	598,797	401,379	183,683	139,466	8,033	5,999				
Returns \$5,000 under \$10,000.....	1,794,906	1,381,243	6,782,981	2,799,301	620,020	842,701	1,281,27	905,317	899,096	420,750	125,707	113,903	15,124	18,544				
Returns \$10,000 or more.....	2,345,820	9,389,428	9,327,102	4,373,193	245,169	337,679	927,395	1,742,821	779,730	492,913	165,322	636,321	16,785	21,458				
Adjusted gross income classes	Other sources		Adjustments		Total deductions		Exemptions		Taxable income		Income tax before credits		Retirement income		Investment		Tax credits	
	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)
Grand total.....	4,627,749	3,177,195	2,879,266	66,989,908	112,352,080	13,642,530	51,923,076	229,877,078	47,696,997	1,642,389	183,869	1,707,465	312,680	-	-	-	-	-
Taxable returns, total.....	4,436,733	2,992,498	2,613,095	58,603,521	88,336,886	-	51,306,338	229,269,922	47,792,076	1,640,541	142,522	1,601,664	257,427	-	-	-	-	-
Under \$1,000.....	7,846	3,700	996	143,512	311,866	-	519,777	31,204	5,188	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	101,628	45,169	28,485	1,352,724	2,623,988	-	4,476,225	2,130,143	345,269	-	10,175	302	19,363	-	-	-	-	-
\$2,000 under \$3,000.....	171,732	85,469	72,676	1,942,761	3,889,170	-	4,230,995	4,979,286	627,205	-	109,835	8,088	3,078	-	-	-	-	-
\$3,000 under \$4,000.....	217,665	164,890	121,106	2,755,480	2,731,934	-	4,976,752	8,155,230	1,453,237	-	159,322	16,879	92,301	-	-	-	-	-
\$4,000 under \$5,000.....	254,416	204,642	136,353	3,798,886	8,203,493	-	5,365,249	12,017,876	2,111,241	-	140,235	16,025	114,716	-	-	-	-	-
\$5,000 under \$6,000.....	264,327	295,760	215,470	4,771,225	9,710,627	-	4,764,381	15,564,707	2,715,877	-	124,711	18,647	136,688	-	-	-	-	-
\$6,000 under \$7,000.....	266,032	319,061	210,117	5,470,396	10,710,686	-	4,315,394	18,315,582	3,290,608	-	92,085	15,298	127,032	-	-	-	-	-
\$7,000 under \$8,000.....	240,170	337,645	238,073	5,709,244	10,228,936	-	4,801,475	20,000,943	3,555,247	-	63,364	10,133	123,161	-	-	-	-	-
\$8,000 under \$9,000.....	222,826	299,591	236,105	5,212,943	9,577,382	-	4,877,806	19,005,927	3,429,678	-	51,016	9,696	107,420	-	-	-	-	-
\$9,000 under \$10,000.....	232,360	297,134	232,806	4,487,595	8,703,956	-	3,008,162	12,421,097	1,717,917	-	39,485	12,028	12,412	-	-	-	-	-
\$10,000 under \$15,000.....	677,889	640,778	624,830	11,667,858	14,111,845	-	6,993,499	51,916,829	9,878,797	-	110,590	17,943	267,686	-	-	-	-	-
\$15,000 under \$20,000.....	399,681	163,745	184,160	3,791,435	3,232,619	-	1,456,070	19,079,672	3,764,296	-	47,373	7,364	141,823	-	-	-	-	-
\$20,000 under \$30,000.....	388,764	117,187	139,493	4,792,008	2,764,005	-	1,205,117	26,832,008	7,021,623	-	68,955	12,648	260,223	-	-	-	-	-
\$30,000 under \$40,000.....	361,500	12,997	29,790	1,536,080	369,805	-	158,700	8,228,317	2,268,032	-	13,096	2,155	11,290	-	-	-	-	-
\$40,000 under \$50,000.....	155,250	20,002	7,651	1,053,707	75,306	-	34,626	4,326,030	2,272,681	-	4,721	793	12,199	-	-	-	-	-
\$50,000 or more.....	3,888	14,681	311	14,999	901	-	463	756,274	433,867	-	16	209	761	-	-	-	-	-
Nontaxable returns, total.....	181,016	184,699	266,171	8,586,387	24,051,193	13,452,730	616,738	856,796	104,921	40,848	41,947	196,001	55,863	-	-	-	-	-
No adjusted gross income.....	5,881,067	1	1	28,390	-	764,245	432,317	-	-	-	-	-	-	-	-	-	-	-
Under \$600.....	13,791	12,429	26,854	3,101,155	3,153,123	3,977,968	-	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	64,326	20,170	24,676	964,426	2,544,884	2,862,994	-	5,111	206	32	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	149,689	13,807	40,708	1,641,625	2,737,092	2,638,339	-	15,086	22,446	6,669	-	67,672	2,449	17,108	-	-	-	-
\$2,000 under \$3,000.....	138,379	36,462	31,824	1,906,347	4,763,793	1,406,777	-	173,598	103,618	16,893	-	144,995	13,771	28,647	-	-	-	-
\$3,000 under \$4,000.....	89,190	25,912	30,334	1,135,300	2,443,861	979,072	-	151,116	102,449	16,915	-	106,623	11,357	41,423	-	-	-	-
\$4,000 under \$5,000.....	236,030	236,030	31,372	1,289,100	3,282,811	118,008	-	93,383	93,383	16,818	-	70,000	6,236	6,236	-	-	-	-
\$5,000 or more.....	669,829	42,380	30,753	1,189,100	1,868,308	399,035	-	103,884	286,749	39,601	-	27,970	6,130	73,009	-	-	-	-
Returns under \$5,000.....	884,646	710,149	655,087	17,111,649	43,647,587	13,095,519	19,898,422	28,246,773	4,796,									

INDIVIDUAL INCOME TAX RETURNS FOR 1964

Table 5.—JOINT RETURNS OF WIFE AND HUSBAND AND RETURNS OF SURVIVING SPOUSE: SOURCES OF INCOME AND, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (Thousands of dollars)	Salaries and wages (gross)		Business or profession				Farm			
				Number of returns	Amount (Thousands of dollars)	Net profit		Net loss		Net profit		Net loss	
						Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Grand total.....	38,960,164	148,794,694	314,292,490	36,283,561	256,710,571	4,086,174	22,506,134	729,824	1,482,702	1,611,944	1,137,290	956,432	1,830,147
Taxable returns, total.....	32,795,021	121,706,613	298,479,114	30,263,991	244,333,604	3,224,308	20,816,816	473,669	592,437	875,264	1,034,325	599,614	926,032
Under \$1,000.....	170,384	340,468	670,334	131,754	225,623	26,614	36,364	3,111	2,928	14,482	9,081	5,709	5,709
\$1,000 under \$2,000.....	891,259	1,782,518	3,565,036	702,484	1,818,484	111,202	217,989	16,482	16,247	76,946	118,774	44,709	52,396
\$2,000 under \$3,000.....	3,016,680	6,137,463	12,274,878	1,760,413	3,903,427	240,795	566,199	33,668	28,053	111,867	139,613	61,808	1,187
\$3,000 under \$4,000.....	4,887,366	9,774,669	19,549,338	2,877,896	6,118,668	312,727	895,233	57,917	44,982	129,467	207,881	81,977	87,471
\$4,000 under \$5,000.....	3,681,897	7,363,794	14,727,588	2,223,029	4,883,731	325,580	1,055,095	56,554	52,807	110,483	306,162	62,782	81,341
\$5,000 under \$6,000.....	1,130,129	2,260,258	4,520,516	733,255	2,483,603	130,103	1,119,713	60,400	50,076	49,858	166,736	11,730	2,134
\$6,000 under \$7,000.....	426,437	852,874	1,705,748	279,584	589,480	30,361	1,119,311	30,996	40,609	76,166	256,626	66,676	68,621
\$7,000 under \$8,000.....	312,109	624,218	1,248,436	207,349	426,817	25,043	1,022,128	23,511	30,700	57,822	195,389	47,776	48,253
\$8,000 under \$9,000.....	2,797,643	5,595,286	11,190,572	1,635,151	3,799,220	207,063	961,627	40,341	30,345	44,525	181,893	30,609	40,611
\$9,000 under \$10,000.....	1,684,003	3,368,006	6,736,012	1,025,829	2,256,637	131,203	1,347,455	77,488	84,564	96,091	303,058	67,751	138,731
\$10,000 under \$15,000.....	1,354,400	2,708,800	5,417,600	833,129	1,666,258	119,549	1,248,911	21,051	31,043	29,330	235,301	17,490	43,266
\$15,000 under \$20,000.....	1,136,338	2,272,676	4,545,352	702,785	1,405,570	97,910	1,038,428	23,511	82,993	29,241	355,666	67,513	118,415
\$20,000 under \$30,000.....	143,258	286,516	573,032	93,706	197,412	35,403	1,497,165	4,386	35,116	3,523	63,163	6,283	9,607
\$30,000 under \$40,000.....	29,966	59,932	119,864	21,226	42,452	4,348	276,721	1,730	39,555	760	19,274	2,798	7,811
\$40,000 under \$50,000.....	864	1,728	3,456	626	1,252	78	9,307	110	5,666	17	911	121	582
\$50,000 or more.....	348	696	1,392	630,042	267	17,405	19	3,926	49	7,485	9	409	56
Non taxable returns, total.....	6,165,123	24,087,881	113,959,767	3,999,570	10,176,967	661,866	1,689,138	256,155	890,265	736,700	1,102,965	356,818	605,612
No adjusted gross income.....	279,639	999,766	1,332,998	80,367	237,964	16,552	72,303	10,702	608,356	5,381	9,244	119,287	57,711
Under \$600.....	396,114	792,228	1,584,456	181,240	429,263	60,364	35,958	21,867	31,263	88,665	28,429	45,199	55,396
\$600 under \$1,000.....	466,766	933,532	1,867,064	247,368	509,388	72,991	35,485	13,211	21,607	66,892	53,053	25,126	30,909
\$1,000 under \$2,000.....	1,622,729	3,245,458	6,490,916	886,126	2,045,549	105,865	273,686	17,132	16,868	71,292	235,699	61,681	87,121
\$2,000 under \$3,000.....	1,259,190	2,518,380	5,036,760	2,308,941	4,617,881	202,991	574,805	33,079	26,099	153,499	225,708	77,708	128,462
\$3,000 under \$4,000.....	965,299	1,930,598	3,861,196	1,478,598	2,957,196	125,608	301,566	19,262	31,051	89,020	195,126	70,762	106,619
\$4,000 under \$5,000.....	687,366	1,374,732	2,749,464	1,050,364	2,100,728	71,675	226,495	11,408	22,495	42,299	130,877	17,128	28,362
\$5,000 or more.....	422,337	844,674	1,689,348	318,884	637,768	69,792	340,782	13,233	75,853	43,192	209,785	12,880	58,633
Returns under \$5,000.....	11,710,305	23,420,610	46,841,220	6,996,277	14,992,497	3,062,933	34,351	906,686	1,028,247	1,555,027	526,156	1,045,131	1,045,131
Returns \$5,000 under \$10,000.....	18,411,303	36,822,606	73,645,212	12,503,692	25,007,384	1,478,707	5,553,471	258,359	266,019	422,381	1,982,978	307,574	353,671
Returns \$10,000 or more.....	8,838,537	17,677,066	35,351,258	1,783,629	3,567,804	1,116,962	13,990,275	130,113	329,996	161,364	1,089,285	122,703	211,142
Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (Thousands of dollars)	Partnership		Sales of capital assets		Ordinary gain from sales of depreciable property		Sales of property other than capital assets			
				Net profit		Net loss		Net gain		Net gain		Net loss	
				Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)
(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Grand total.....	1,207,530	9,785,203	345,567	999,161	3,864,139	7,051,667	1,123,582	707,301	166,328	118,699	66,159	63,881	162,967
Taxable returns, total.....	1,037,352	9,387,489	265,461	920,530	3,203,573	6,420,626	982,305	610,610	131,364	91,822	47,827	47,453	103,903
Under \$1,000.....	2,036	2,828	5,656	6,367	9,899	4,294	1,458	832	4,180	1,469	-	-	-
\$1,000 under \$2,000.....	34,109	26,337	4,336	50,614	28,505	10,256	5,771	-	-	-	4,372	2,536	4,427
\$2,000 under \$3,000.....	32,028	72,704	6,765	4,139	116,770	74,530	25,933	14,517	5,259	2,169	-	-	7,165
\$3,000 under \$4,000.....	1,622,729	3,245,458	6,490,916	886,126	2,045,549	1,058,676	40,317	12,777	5,436	2,739	1,413	5,858	1,653
\$4,000 under \$5,000.....	39,048	23,781	7,115	15,082	212,692	161,873	31,397	6,657	9,523	5,218	9,248	9,018	9,018
\$5,000 under \$6,000.....	79,478	286,117	13,351	12,759	213,886	120,841	67,883	4,041	10,160	6,619	2,621	2,849	8,064
\$6,000 under \$7,000.....	72,648	312,512	19,760	14,827	226,209	156,060	64,085	38,776	8,216	4,069	2,810	1,272	10,156
\$7,000 under \$8,000.....	70,647	303,149	17,136	16,027	226,102	144,780	80,474	47,585	6,482	3,309	1,897	7,354	7,354
\$8,000 under \$9,000.....	58,184	266,764	16,400	14,618	231,012	158,336	69,023	40,275	12,613	6,626	4,829	2,792	8,740
\$9,000 under \$10,000.....	214,931	1,262,597	56,758	58,094	814,068	666,122	250,670	143,869	25,937	17,324	13,667	8,896	18,896
\$10,000 under \$15,000.....	114,417	597,699	29,172	50,880	356,570	276,860	121,329	75,995	11,394	8,771	4,065	5,040	7,925
\$15,000 under \$20,000.....	218,111	3,469,684	95,511	160,199	471,400	1,476,672	165,146	118,456	19,428	23,449	4,806	9,436	13,614
\$20,000 under \$30,000.....	45,556	1,429,555	12,852	70,816	86,839	851,123	22,809	1,687	6,095	800	3,923	3,592	8,598
\$30,000 under \$40,000.....	9,697	580,715	4,053	62,810	23,288	1,244,881	4,032	3,426	1,133	3,163	268	1,761	1,296
\$40,000 under \$50,000.....	87	17,867	198	12,014	788	303,626	52	67	398	12	39	12	26
\$50,000 or more.....	80	11,743	100	11,622	333	431,287	11	11	36	155	5	11	36
Non taxable returns, total.....	154,178	397,714	80,106	48,231	660,566	631,041	141,077	96,691	34,964	26,877	18,332	16,428	57,064
No adjusted gross income.....	8,800	56,922	29,408	26,445	61,640	14,282	22,832	21,815	5,676	10,017	1,668	2,668	14,736
Under \$600.....	7,652	5,183	6,661	12,749	43,149	20,390	9,227	4,191	1,730	1,732	2,811	1,562	3,028
\$600 under \$1,000.....	7,023	6,412	1,646	4,428	40,570	19,971	8,727	4,932	1,913	1,003	6,716	2,113	1,515
\$1,000 under \$2,000.....	10,129	27,083	11,823	16,199	47,400	1,476,672	165,146	118,456	19,428	23,449	4,806	9,436	13,614
\$2,000 under \$3,000.....	32,509	57,112	12,092	33,071	151,770	96,769	6,846	18,255	6,380	2,346	4,431	2,309	7,963
\$3,000 under \$4,000.....	28,649	66,349	6,562	7,011	97,089	66,664	19,616	13,164	3,932	1,818	3,028	1,803	6,955
\$4,000 under \$5,000.....	28,649	66,349	6,562	7,011	97,089	66,664	19,616	13,164	3,932	1,818	3,028	1,803	6,955
\$5,000 or more.....	24,611	129,036	8,163	87,516	61,238	187,677	17,995	12,521	4,667	3,631	1,145	1,262	6,971
Returns under \$5,000.....	231,307	535,893	95,382	374,096	936,783	668,351	202,417	130,302	52,113	33,100	24,298	19,116	68,491
Returns \$5,000 under \$10,000.....	369,938	1,481,273	89,438	96,621	1,164,972	795,844	344,874	409,567	51,894	26,526	19,798	14,637	49,110
Returns \$10,000 or more.....	606,317	7,768,038	160,747	488,441	1,762,382	5,587,472	976,293	667,428	62,223	59,852	22,063	30,129	45,367

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1964

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Table 5.—JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSE: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)		Rents				Royalties			
							Net income		Net loss		Net income		Net loss	
	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	(thousands)	(thousands of dollars)	(thousands)	(thousands of dollars)	(thousands)	(thousands of dollars)	(thousands)	(thousands of dollars)	(thousands)	(thousands of dollars)	(thousands)	(thousands of dollars)	(thousands)	(thousands of dollars)
(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Grand total.....	3,585,482	15,963,670	6,785,472	1,094,375	2,053,455	2,798,918	2,761,594	1,651,229	1,069,051	361,834	496,835	26,221	71,269	
Taxable returns, total.....	3,122,114	7,029,130	16,096,993	5,786,104	625,709	1,336,425	2,152,596	2,840,488	1,437,667	853,000	280,538	412,241	22,240	66,683
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	5,838	2,906	37,132	13,635	1,832	1,835	8,942	-4,369	4,317	1,999	1,613	1,294	-	-
\$2,000 under \$3,000.....	32,462	13,489	200,827	72,682	20,115	31,727	48,878	26,698	20,697	9,903	7,347	2,661	-	-
\$3,000 under \$4,000.....	86,730	31,677	479,086	164,379	58,936	95,203	107,921	81,203	47,083	19,701	15,170	7,443	1,806	892
\$4,000 under \$5,000.....	116,032	62,504	726,784	244,009	80,763	136,313	158,185	93,696	87,725	43,229	19,114	8,973	-	-
\$5,000 under \$6,000.....	154,233	82,016	1,035,388	304,591	71,882	130,672	186,513	111,255	123,885	61,191	22,205	16,415	2,407	13,636
\$6,000 under \$7,000.....	173,602	110,862	1,366,382	356,526	86,817	116,205	223,192	119,880	151,933	66,183	20,667	12,339	-	-
\$7,000 under \$8,000.....	183,819	129,785	1,490,400	334,438	48,017	88,807	217,314	123,689	187,404	79,842	19,617	16,956	3,360	1,982
\$8,000 under \$9,000.....	186,125	112,789	1,461,972	376,520	43,343	86,425	200,117	131,669	151,851	71,196	16,027	16,226	-	-
\$9,000 under \$10,000.....	194,492	125,095	1,398,616	341,803	38,502	84,968	211,027	129,862	177,335	63,646	17,803	13,320	-	-
\$10,000 under \$15,000.....	811,687	653,611	3,825,740	1,233,665	100,387	226,823	456,475	403,298	336,594	189,735	54,437	50,015	4,970	6,000
\$15,000 under \$20,000.....	421,951	279,126	1,062,457	607,893	36,445	91,819	147,210	230,530	92,571	76,638	27,439	39,876	2,748	2,039
\$20,000 under \$30,000.....	610,686	2,048,867	997,500	1,143,200	46,656	143,477	189,248	540,666	87,551	116,505	44,320	103,458	4,961	16,911
\$30,000 under \$40,000.....	136,658	1,345,477	132,434	364,390	151,153	164,669	333,130	177,622	33,804	10,113	59,809	1,589	7,640	
\$40,000 under \$50,000.....	27,593	1,341,468	28,113	179,101	3,044	42,678	7,263	63,022	3,649	22,134	3,683	53,730	793	10,111
\$50,000 under \$1,000,000.....	830	196,198	827	15,674	100	731	201	2,056	129	1,169	13	3,289	43	1,580
\$1,000,000 or more.....	342	151,486	37	12,885	27	562	80	1,211	81	1,338	66	4,769	13	3,712
Nontaxable returns, total.....	463,368	404,542	1,866,704	999,360	-68,666	727,030	646,322	541,106	213,562	216,051	81,296	86,544	3,921	6,586
No adjusted gross income.....	25,458	29,383	92,458	-9,111	-4,814	-4,585	36,682	50,203	32,921	79,767	10,469	28,636	(3)	(3)
Under \$600.....	17,761	4,081	104,706	26,986	5,267	-216	37,862	13,327	13,533	10,261	6,561	4,742	-	-
\$600 under \$1,000.....	25,812	8,018	135,738	45,013	20,825	13,805	59,667	32,622	13,864	7,722	7,862	4,307	-	-
\$1,000 under \$2,000.....	104,131	42,276	551,342	235,752	144,036	153,000	193,545	130,620	111,951	21,725	26,545	12,315	-	-
\$2,000 under \$3,000.....	128,762	62,000	670,590	247,133	71,153	164,669	333,130	24,187	31,236	10,099	10,989	-	2,307	2,228
\$3,000 under \$4,000.....	78,268	47,111	254,146	173,301	86,319	171,577	76,860	70,341	28,711	16,985	7,157	5,983	-	-
\$4,000 under \$5,000.....	41,658	42,839	127,979	82,825	36,980	100,475	36,372	-5,351	19,332	14,009	-5,536	3,096	-	-
\$5,000 or more.....	42,338	164,262	122,495	111,601	19,272	56,908	63,025	63,801	-	16,646	5,007	16,646	1,012	3,618
Returns under \$5,000.....	660,321	361,179	3,183,015	1,402,271	611,009	936,214	927,585	683,394	343,672	255,234	120,072	88,229	4,723	3,899
Returns \$5,000 under \$10,000.....	1,000,000	579,441	3,780,978	1,789,377	263,960	583,960	1,035,721	677,708	382,434	382,434	79,650	6,604	17,540	
Returns \$10,000 or more.....	1,996,449	6,470,713	6,019,683	3,993,721	197,142	533,251	836,312	1,442,228	539,885	-51,381	141,232	328,954	15,012	49,867
Adjusted gross income classes	Other sources		Adjustments		Exemptions		Taxable income		Income tax before credits		Refund of income tax		Tax credits	
	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	(thousands)	(thousands of dollars)	(thousands)	(thousands of dollars)	(thousands)	(thousands of dollars)	(thousands)	(thousands of dollars)	(thousands)	(thousands of dollars)	(thousands)	(thousands of dollars)	(thousands)	(thousands of dollars)
(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
Grand total.....	3,264,290	2,595,562	2,469,133	51,802,061	89,276,663	3,815,682	33,444,466	179,167,526	37,294,914	363,586	91,766	1,582,990	288,426	288,426
Taxable returns, total.....	3,243,537	2,455,425	2,252,860	46,637,911	73,039,965	-	32,795,021	176,731,959	37,218,961	493,437	71,908	1,410,932	233,718	
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	5,458	2,306	1,433	69,115	204,161	-	170,384	32,686	5,393	7,432	370	31,638	1,368	
\$2,000 under \$3,000.....	45,687	27,590	28,025	61,579	1,287,848	-	80,259	553,507	89,376	-	-	-	-	-
\$3,000 under \$4,000.....	106,195	86,664	74,073	1,301,779	3,676,467	-	2,018,420	2,165,084	348,798	49,666	3,151	66,304	4,453	
\$4,000 under \$5,000.....	140,988	161,139	146,879	2,874,013	5,048,081	-	2,887,956	4,860,396	799,584	62,678	6,977	97,604	8,299	
\$5,000 under \$6,000.....	172,344	224,288	220,322	3,968,757	8,111,466	-	3,681,897	8,788,710	1,459,092	72,437	10,239	117,512	11,890	
\$6,000 under \$7,000.....	197,541	262,965	209,193	4,623,361	9,970,097	-	4,130,139	12,856,551	2,169,913	55,566	8,780	116,627	12,549	
\$7,000 under \$8,000.....	177,283	286,140	250,723	4,905,999	9,491,383	-	4,026,437	15,753,132	2,718,035	35,308	7,973	113,711	13,729	
\$8,000 under \$9,000.....	178,622	265,538	214,497	4,662,725	9,799,670	-	3,413,109	16,261,567	2,838,255	36,562	6,995	99,167	12,458	
\$9,000 under \$10,000.....	180,909	235,476	198,189	4,123,809	6,403,081	-	2,797,643	15,567,365	2,786,499	29,886	4,991	84,376	11,311	
\$10,000 under \$15,000.....	536,729	609,094	511,116	10,972,424	14,402,083	-	6,139,041	14,848,979	9,011,191	68,007	11,950	248,830	41,523	
\$15,000 under \$20,000.....	330,648	127,441	376,646	3,327,086	3,327,086	-	3,327,086	3,327,086	396,302	27,578	477	131,217	26,687	
\$20,000 under \$30,000.....	713,602	122,642	187,642	4,292,231	2,671,684	-	1,106,438	2,440,721	6,209,370	40,965	7,269	243,534	61,138	
\$30,000 under \$40,000.....	304,092	12,007	28,544	1,373,485	348,841	-	143,258	79,790,329	2,686,770	8,771	1,423	48,237	19,167	
\$40,000 under \$50,000.....	128,088	1,912	7,086	67,397	69,878	-	29,766	3,895,681	1,921,397	2,897	51	11,963	8,507	
\$50,000 under \$1,000,000.....	5,283	44	307	112,909	7,955	-	864	457,434	252,839	87	16	386	516	
\$1,000,000 or more.....	2,144	124	121	114,727	1,776	-	368	537,541	291,967	51	10	171	623	
Nontaxable returns, total.....	20,753	140,137	216,273	5,164,150	16,216,728	5,815,682	349,443	435,567	75,953	170,149	19,558	172,058	50,908	
No adjusted gross income.....	536,508	3,339	13,437	-	599,847	279,639	-	-	-	-	-	-	-	-
Under \$600.....	17,710	7,408	20,112	218,065	787,285	396,644	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	15,579	7,278	13,814	251,350	938,122	466,766	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	78,652	19,630	28,876	956,376	3,381,722	1,616,761	7,758	1,557	254	26,184	1,265	6,658	193	
\$2,000 under \$3,000.....	95,206	33,978	49,522	1,099,530	3,718,750	1,410,841	48,349	19,935	3,232	-	-	23,614	1,905	
\$3,000 under \$4,000.....	75,364	25,026	36,567	956,825	3,719,563	850,486	114,611	61,882	102,034	76,281	6,268	3,445	6,364	
\$4,000 under \$5,000.....	84,534	22,368	30,283	661,723	2,002,510	475,565	79,967	76,420	12,661	46,202	6,708	32,666	5,525	
\$5,000 or more.....	47,236	21,170	29,862	1,003,064	1,780,909	323,582	98,756	273,771	49,752	25,512	5,617	71,431	39,840	
Returns under \$5,000.....	271,454	396,826	436,821	2,303,116	2,552,377	5,492,099	6,218,206	7,774,009	1,265,352	264,374	2,739	296,573	25,168	
Returns \$5,000 under \$10,000.....	941,002	1,306,691	1,120,729	22,251,247	24,381,522	315,169	18,096,134	69,414,642	12,020,031	250,649	41,995	592,617	83,413	
Returns \$10,000 or more.....	2,051,632	898,064	911,581	21,301,699	20,362,756	8,413	8,830,124	101,975,874	22,009,530	166,564	26,933	403,803	176,063	

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1964

Table 3—JOINT RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SURVIVING SPOUSE: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Tax credits				Income tax after credits (Thousands of dollars)	Tax first recomputed prior year investment credit		Self-employment tax		Tax withheld	
	Foreign taxes paid		Other			Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)
	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)							
(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	
Grand total.....	89,979	36,113	2,399,993	129,265	36,753,219	81,761	14,929	5,261,972	886,694	32,925,873	28,688,400
Taxable returns, total.....	86,934	32,218	2,339,644	127,900	36,753,219	67,456	11,976	3,812,516	730,164	29,750,770	28,222,388
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	1,997	10	5,327	1,160	148	44,070	3,914	118,533	16,852
\$2,000 under \$3,000.....	-	-	18,404	122	87,364	1,718	259	193,832	20,246	697,637	127,945
\$3,000 under \$4,000.....	1,929	118	47,608	598	340,516	1,718	259	348,273	47,558	1,085,780	173,197
\$4,000 under \$5,000.....	-	-	712,488	963	779,311	2,621	256	441,572	74,241	2,531,715	961,184
\$5,000 under \$6,000.....	475	69	93,374	1,186	1,435,689	4,789	490	434,471	80,686	3,359,419	1,671,907
\$6,000 under \$7,000.....	259	314	114,384	2,006	2,146,258	5,141	429	387,846	73,415	3,865,826	2,418,381
\$7,000 under \$8,000.....	436	499	119,809	2,300	2,695,552	4,835	491	346,247	64,766	3,077,165	2,902,629
\$8,000 under \$9,000.....	2,197	130	117,625	2,099	2,837,806	4,583	393	270,182	52,965	2,427,325	2,380,187
\$9,000 under \$10,000.....	2,671	153	129,776	2,332	2,767,792	5,482	216	213,430	44,649	2,614,558	2,734,906
\$10,000 under \$15,000.....	14,033	2,958	582,864	11,908	8,963,239	12,436	1,513	578,955	129,343	5,775,867	5,977,508
\$15,000 under \$20,000.....	10,503	1,837	366,947	10,553	3,352,686	11,078	1,077	435,797	56,415	3,145,357	3,377,113
\$20,000 under \$30,000.....	29,090	6,650	553,790	38,504	6,095,811	13,275	2,990	290,752	71,933	778,594	2,646,613
\$30,000 under \$40,000.....	13,438	6,638	113,437	25,419	2,832,310	1,178	766	34,795	8,622	393,076	752,709
\$40,000 under \$50,000.....	4,661	1,714	27,259	2,693	1,878,947	1,142	566	7,097	1,760	19,907	73,076
\$50,000 under \$100,000.....	285	2,335	826	3,161	246,811	77	86	15	38	583	8,382
\$100,000 or more.....	112	769	340	2,946	287,620	26	16	52	13	238	2,940
Non-taxable returns, total.....	3,045	3,895	60,349	1,345	-	16,305	2,953	1,449,456	154,530	3,175,103	466,012
No adjusted gross income.....	-	-	(3)	(3)	-	2,837	1,012	51,712	4,901	64,083	22,355
Under \$600.....	-	-	-	-	-	-	-	67,733	3,416	145,976	9,251
\$600 under \$1,000.....	-	-	9,270	138	-	-	-	133,557	6,115	1,486,248	12,641
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	417,184	28,303	377,975	72,195
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	331,915	34,996	790,104	107,699
\$3,000 under \$4,000.....	-	-	19,284	277	-	-	-	307,018	11,035	604,080	82,008
\$4,000 under \$5,000.....	3,045	3,895	15,660	449	-	2,134	244	119,280	21,515	365,767	66,068
\$5,000 or more.....	-	-	15,924	481	-	1,950	707	110,059	24,251	281,075	85,765
Returns under \$5,000.....	2,147	184	183,642	2,258	1,212,738	17,853	2,907	2,367,144	275,839	7,927,693	1,977,524
Returns \$5,000 under \$10,000.....	72,611	1,691	588,565	12,272	11,883,097	26,341	5,007	1,747,343	339,025	17,466,256	12,729,632
Returns \$10,000 or more.....	15,220	16,238	1,627,788	116,431	21,657,423	37,565	7,037	1,121,886	267,852	11,831,580	13,981,243
Adjusted gross income classes	Payments on 1964 declarations				Tax due at time of filing		Overpayment				
	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Cash requested		Refund		Credit on 1965 tax
							Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	
(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)
Grand total.....	4,004,380	8,087,226	13,972,962	5,425,128	23,177,886	4,548,042	21,960,031	3,794,418	84,494	13,903	1,331,660
Taxable returns, total.....	3,722,442	7,941,236	12,761,035	5,301,731	19,931,401	3,970,071	18,881,781	3,298,205	77,343	12,871	1,154,104
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	5,964	1,230	36,386	4,333	113,780	13,642	110,861	13,014	-	-	3,726
\$2,000 under \$3,000.....	50,343	12,524	246,675	19,149	661,076	86,653	618,711	80,462	-	-	618
\$3,000 under \$4,000.....	117,865	16,601	516,621	81,156	1,495,133	202,623	1,449,096	191,054	8,012	896	4,009
\$4,000 under \$5,000.....	209,035	79,254	753,534	128,976	1,228,888	315,608	2,052,401	299,374	7,619	1,051	82,192
\$5,000 under \$6,000.....	245,013	110,369	989,811	165,298	2,679,983	431,012	2,598,261	408,115	17,100	869	89,202
\$6,000 under \$7,000.....	294,279	127,912	1,099,369	177,074	3,016,826	503,464	2,931,448	481,561	11,004	1,813	91,625
\$7,000 under \$8,000.....	244,771	140,192	1,253,249	207,943	2,763,780	489,955	2,683,319	467,469	10,927	1,622	82,008
\$8,000 under \$9,000.....	237,562	146,122	1,251,507	206,943	2,150,503	399,095	2,071,413	372,728	9,208	1,229	88,195
\$9,000 under \$10,000.....	218,084	127,077	1,175,126	218,071	1,976,089	294,994	1,919,800	273,422	8,467	879	62,657
\$10,000 under \$15,000.....	793,253	737,851	3,526,714	934,776	2,643,197	556,504	2,438,134	470,238	12,952	2,525	223,269
\$15,000 under \$20,000.....	497,052	663,594	976,371	545,762	3,757,908	136,339	268,986	89,270	2,842	414	118,781
\$20,000 under \$30,000.....	729,127	2,696,085	784,939	1,201,993	3,623,623	345,993	1,843,927	116,942	1,416	1,025	230,808
\$30,000 under \$40,000.....	126,863	1,613,460	105,293	597,749	38,877	120,234	3,068	26,291	180	332	32,511
\$40,000 under \$50,000.....	28,227	1,147,379	23,366	53,087	6,291	32,960	903	9,666	3	6	5,919
\$50,000 under \$100,000.....	835	336	1,283	186,222	140	5,927	12	3	-	-	1,648
\$100,000 or more.....	339	130,130	301	158,117	47	3,539	10	371	-	-	39
Non-taxable returns, total.....	281,938	145,990	1,211,927	123,397	3,226,485	577,971	3,078,250	496,213	7,151	1,032	177,556
No adjusted gross income.....	31,430	28,891	46,302	4,972	85,829	50,306	66,461	28,226	(3)	(3)	23,131
Under \$600.....	11,690	4,563	63,781	3,154	152,544	13,444	146,920	10,487	-	-	7,334
\$600 under \$1,000.....	13,527	2,987	126,521	5,544	188,750	15,045	183,638	13,553	-	-	5,616
\$1,000 under \$2,000.....	45,713	12,112	171,641	24,659	739,249	80,509	713,763	74,040	-	-	6,303
\$2,000 under \$3,000.....	54,528	18,458	271,359	28,175	789,656	118,955	760,807	108,991	2,656	194	28,027
\$3,000 under \$4,000.....	50,915	16,791	166,216	23,539	604,348	98,996	578,797	90,934	2,990	526	29,597
\$4,000 under \$5,000.....	32,391	10,978	88,286	15,888	371,362	71,176	397,195	66,031	-	-	17,493
\$5,000 or more.....	43,714	21,211	79,641	17,466	296,799	129,502	270,599	103,812	803	73	31,157
Returns under \$5,000.....	621,433	226,327	2,709,532	352,524	7,310,565	1,064,996	7,038,728	976,225	21,978	2,906	306,399
Returns \$5,000 under \$10,000.....	1,240,481	716,202	4,064,355	992,007	12,468,731	2,210,787	12,064,946	2,087,500	45,119	6,495	434,940
Returns \$10,000 or more.....	2,142,469	7,144,364	5,419,104	4,080,595	23,398,911	1,272,239	2,856,355	730,843	17,399	4,502	590,872

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Adjusted gross income less deficit.

Deficit.

Particulate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Negative "Other sources."

NOTE: Detail may not add to total because of rounding.

INDIVIDUAL INCOME TAX RETURNS FOR 1964

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Table 6.—SEPARATE RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SINGLE PERSONS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (<i>Thousands of dollars</i>)	Salaries and wages (gross)		Business or profession				Farm			
				Number of returns	Amount (<i>Thousands of dollars</i>)	Net profit		Net loss		Net profit		Net loss	
						Number of returns	Amount (<i>Thousands of dollars</i>)	Number of returns	Amount (<i>Thousands of dollars</i>)	Number of returns	Amount (<i>Thousands of dollars</i>)	Number of returns	Amount (<i>Thousands of dollars</i>)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total.....	26,639,817	34,786,200	176,577,636	21,697,022	60,536,911	712,409	1,919,444	157,976	292,542	366,475	515,733	161,562	213,514
Taxable returns, total.....	16,967,092	21,864,437	68,236,576	15,505,794	56,005,201	477,775	1,702,893	77,631	97,159	170,284	366,853	97,387	82,515
Under \$1,000.....	518,127	518,127	485,135	482,020	1,643,563	11,811	3,561,931	1,347	1,031	6,452	4,665	1,109	1,013
\$1,000 under \$2,000.....	4,760,097	4,760,097	5,925,950	3,789,536	5,995,845	91,347	108,503	10,812	10,120	45,680	46,845	10,348	6,819
\$2,000 under \$3,000.....	3,176,398	4,036,546	7,914,155	2,887,534	6,994,396	99,069	179,619	1,127	7,636	37,246	37,005	9,247	9,381
\$3,000 under \$4,000.....	2,720,322	3,760,113	6,711,313	2,561,793	6,918,097	128,873	228,255	1,087	7,765	33,367	33,367	47,339	9,081
\$4,000 under \$5,000.....	2,146,590	3,082,781	5,910,877	2,033,216	6,918,040	96,932	173,474	11,185	14,761	17,789	43,069	7,653	9,550
\$5,000 under \$6,000.....	1,523,750	2,144,396	4,329,668	1,422,093	7,976,902	36,729	134,229	9,476	8,887	10,925	28,847	6,082	5,449
\$6,000 under \$7,000.....	1,001,316	1,466,731	3,071,436	936,899	5,825,020	27,507	101,982	6,434	5,839	7,271	18,989	3,125	6,511
\$7,000 under \$8,000.....	646,032	918,271	4,810,073	593,540	4,203,616	19,908	87,749	7,456	6,519	6,893	6,612	2,672	2,803
\$8,000 under \$9,000.....	369,008	546,545	3,113,515	323,254	2,586,787	13,190	63,869	3,024	2,291	3,684	12,697	2,012	2,674
\$9,000 under \$10,000.....	211,381	302,951	1,997,450	184,919	1,614,364	8,981	62,595	2,466	2,040	2,823	14,113	597	1,125
\$10,000 under \$15,000.....	335,532	515,125	3,937,808	253,682	2,533,476	2,138	18,977	6,016	7,667	3,226	23,301	1,936	2,793
\$15,000 under \$20,000.....	87,107	134,318	1,460,216	77,039	990,018	11,313	129,499	1,035	3,315	1,631	14,466	728	3,394
\$20,000 under \$50,000.....	86,669	147,181	2,512,972	116,112	977,974	11,600	226,706	1,669	12,000	1,865	24,822	1,640	10,791
\$50,000 under \$100,000.....	12,508	22,754	870,126	4,144	114,076	118	42,406	3,628	218	3,772	218	31	3,780
\$100,000 under \$500,000.....	4,009	7,269	6,966,606	1,202	45,262	23	12,509	154	2,838	76	2,026	221	4,502
\$500,000 under \$1,000,000.....	169	300	112,730	50	1,824	10	1,358	16	1,040	5	164	20	609
\$1,000,000 or more.....	106	189	287,908	33	2,043	9	5,365	14	1,939	1	6	19	2,303
Non taxable returns, total.....	7,692,725	12,418,763	46,336,110	6,191,228	4,533,710	236,636	217,349	80,346	195,347	194,191	148,880	84,175	130,999
No adjusted gross income.....	144,507	222,009	2,874,246	24,052	38,520	4,793	7,586	50,087	160,028	1,281	1,057	40,172	85,130
Under \$600.....	3,524,961	3,923,023	11,131,073	3,267,583	1,030,772	66,425	27,568	11,121	8,726	67,169	21,882	18,461	14,222
\$600 under \$1,000.....	2,002,405	2,670,708	1,590,133	1,043,428	1,306,674	56,084	63,569	10,649	7,250	26,134	33,547	770	10,354
\$1,000 under \$2,000.....	1,226,587	2,925,296	1,767,514	722,517	593,081	65,807	70,608	7,780	8,611	47,348	46,283	11,635	13,014
\$2,000 under \$3,000.....	473,792	1,593,453	1,151,692	293,081	666,026	20,186	51,148	2,537	1,287	15,655	26,443	3,746	5,098
\$3,000 under \$4,000.....	164,126	687,082	500,862	97,586	326,943	6,233	16,386	924	1,535	6,330	10,581	81	3,762
\$4,000 under \$5,000.....	47,333	251,099	208,671	28,209	120,648	2,722	11,943	403	631	1,714	5,119	391	3,181
\$5,000 or more.....	32,764	197,123	285,404	16,772	91,085	5,225	835	5,279	762	3,968	391	3,181	
Returns under \$5,000.....	20,332,985	27,539,179	139,706,734	17,874,376	34,772,066	555,456	897,973	122,403	230,559	323,959	343,834	121,648	163,577
Returns \$5,000 under \$10,000.....	3,780,842	5,090,926	26,405,713	3,782,435	21,897,771	108,229	454,924	27,881	27,881	100,964	174,692	17,492	17,492
Returns \$10,000 or more.....	575,890	815,529	9,960,797	560,211	3,899,128	48,646	606,762	8,033	3,546	8,538	71,659	5,164	32,673
Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (<i>Thousands of dollars</i>)	Partnership		Sales of capital assets		Ordinary gain from sales of depreciable property		Sales of property other than capital assets			
				Net profit		Net gain		Net loss		Net gain		Net loss	
				Number of returns	Amount (<i>Thousands of dollars</i>)	Number of returns	Amount (<i>Thousands of dollars</i>)	Number of returns	Amount (<i>Thousands of dollars</i>)	Number of returns	Amount (<i>Thousands of dollars</i>)	Number of returns	Amount (<i>Thousands of dollars</i>)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Grand total.....	266,340	334,391	79,075	131,566	1,326,989	1,656,022	334,909	235,806	182,468	8,919	14,844	7,285	19,336
Taxable returns, total.....	202,273	874,089	91,111	69,968	1,026,070	1,506,868	270,528	177,847	13,473	6,492	10,265	5,383	12,650
Under \$1,000.....	2,915	2,499	7,017	3,936	9,760	1,387	17,647	9,104	1,710	339	-	-	4,97
\$1,000 under \$2,000.....	27,229	30,236	41,311	21,816	36,826	28,488	17,647	9,104	1,710	339	2,508	471	1,009
\$2,000 under \$3,000.....	29,719	49,854	44,131	124,029	53,755	20,872	13,141	1,109	1,109	339	-	-	1,008
\$3,000 under \$4,000.....	20,749	44,382	6,818	5,907	117,183	23,220	15,328	-	-	197	2,826	1,863	1,438
\$4,000 under \$5,000.....	18,821	54,948	4,716	4,197	155,066	63,002	30,279	19,506	-	197	2,826	1,863	1,438
\$5,000 under \$6,000.....	17,284	52,175	3,915	3,016	97,325	53,604	31,221	19,243	-	197	2,826	1,863	1,438
\$6,000 under \$7,000.....	13,780	43,112	4,914	5,975	78,509	70,827	24,084	13,586	-	1,060	-	-	1,079
\$7,000 under \$8,000.....	11,416	44,472	3,708	2,567	77,619	55,671	29,969	17,687	-	-	-	-	-
\$8,000 under \$9,000.....	9,268	40,423	2,624	669	64,942	62,277	16,383	10,632	-	2,082	-	-	-
\$9,000 under \$10,000.....	5,536	23,937	2,102	936	44,486	46,006	13,290	8,607	-	-	-	-	-
\$10,000 under \$15,000.....	21,004	120,587	6,104	3,758	106,457	174,084	34,053	26,139	1,016	652	964	1,538	1,235
\$15,000 under \$20,000.....	10,020	82,061	2,650	973	77,123	96,489	18,877	11,627	563	740	809	236	632
\$20,000 under \$50,000.....	13,640	187,411	9,999	11,604	47,998	273,868	16,223	13,165	988	847	175	364	984
\$50,000 under \$100,000.....	2,363	66,442	9,786	5,735	9,112	143,798	1,966	1,668	161	136	41	236	188
\$100,000 under \$500,000.....	558	77,457	326	6,887	3,287	88,684	462	393	82	167	18	32	81
\$500,000 under \$1,000,000.....	23	2,250	21	764	160	50,761	19	3	6	17	2	1	5
\$1,000,000 or more.....	10	1,988	20	1,493	84	83,559	19	18	8	17	-	1	49
Non taxable returns, total.....	64,067	60,304	27,964	61,598	300,919	149,154	64,281	57,999	4,995	2,427	4,979	1,702	6,686
No adjusted gross income.....	2,548	3,525	14,653	46,287	19,551	15,242	17,571	26,441	1,113	1,017	(3)	(2)	2,698
Under \$600.....	14,911	5,453	4,228	1,935	40,124	11,320	8,760	5,745	911	234	2,822	657	1,915
\$600 under \$1,000.....	16,528	9,698	4,229	3,661	54,848	15,023	7,547	4,833	-	-	-	-	624
\$1,000 under \$2,000.....	16,602	17,603	4,229	3,661	54,848	15,023	7,547	4,833	-	-	-	-	-
\$2,000 under \$3,000.....	8,227	9,304	4,214	2,583	43,802	25,229	9,927	5,580	2,814	889	-	-	-
\$3,000 under \$4,000.....	3,217	7,440	3,217	7,440	17,446	9,232	3,408	2,299	-	-	-	-	-
\$4,000 under \$5,000.....	2,104	3,389	3,105	3,025	10,805	10,290	1,403	961	-	-	-	-	-
\$5,000 or more.....	1,590	3,936	630	7,132	9,122	23,269	2,010	1,399	197	287	-	-	157
Returns under \$5,000.....	159,799	238,344	49,794	70,685	731,767	331,211	354,389	113,639	9,673	2,874	9,861	3,837	14,022
Returns \$5,000 under \$10,000.....	58,721	206,093	15,221	13,807	390,275	299,831	112,451	70,793	932	2,415	3,422	861	2,760
Returns \$10,000 or more.....	47,818	689,117	16,060	17,000	204,954	1,024,980	68,009	51,713	2,826	2,629	1,560	2,855	7,008

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1964

Table 6.—SEPARATE RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SINGLE PERSONS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)		Rents		Royalties	
	Net income		Net income		Net income		Net income		Net income	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
Grand total.....	1,884,783	4,100,853	5,354,546	3,083,463	668,824	977,566	1,032,467	1,037,072	371,467	204,985
Taxable returns, total.....	1,636,234	3,731,918	4,246,094	2,369,355	384,234	660,885	597,714	762,166	266,728	133,928
Under \$1,000.....	11,402	3,154	45,690	11,563	32,483	32,739	7,223	4,115	22,519	7,327
\$1,000 under \$2,000.....	110,081	36,535	463,036	148,495	267,773	45,831	69,804	42,244	26,933	9,599
\$2,000 under \$3,000.....	170,862	128,164	590,347	246,086	78,676	99,731	170,362	71,667	48,797	9,903
\$3,000 under \$4,000.....	158,590	145,332	563,521	244,909	62,251	118,793	92,661	96,451	38,366	19,825
\$4,000 under \$5,000.....	146,033	159,772	527,269	246,647	56,575	102,166	75,565	70,383	34,269	17,623
\$5,000 under \$6,000.....	124,487	151,813	520,267	214,962	38,719	69,034	99,814	58,915	36,909	16,080
\$6,000 under \$7,000.....	141,621	189,993	423,217	197,301	26,273	45,831	49,238	55,653	26,701	10,830
\$7,000 under \$8,000.....	125,641	148,799	324,512	176,222	23,449	44,187	35,780	31,381	25,323	10,237
\$8,000 under \$9,000.....	86,305	126,187	215,742	126,045	15,557	44,411	25,620	53,947	17,792	5,165
\$9,000 under \$10,000.....	63,870	99,254	133,626	89,243	9,562	34,310	37,343	15,107	8,398	3,901
\$10,000 under \$15,000.....	154,605	454,192	255,290	264,405	22,139	42,828	38,908	86,003	19,424	13,963
\$15,000 under \$20,000.....	98,062	321,926	72,619	126,393	9,034	19,812	15,466	52,206	6,054	6,175
\$20,000 under \$25,000.....	68,902	823,756	76,069	193,000	9,399	20,559	18,738	87,015	6,295	7,961
\$25,000 under \$30,000.....	11,822	82,085	11,388	49,330	1,466	6,070	2,847	21,670	1,018	3,037
\$30,000 under \$50,000.....	3,806	362,703	3,526	27,224	520	3,703	898	9,505	367	1,808
\$50,000 under \$100,000.....	165	22,480	146	2,443	16	89	37	224	31	3,533
\$100,000 or more.....	104	154,556	91	2,885	15	201	29	466	18	395
Non taxable returns, total..... <td>428,249</td> <td>368,935</td> <td>1,308,452</td> <td>639,108</td> <td>264,590</td> <td>316,681</td> <td>434,753</td> <td>294,906</td> <td>104,739</td> <td>71,057</td>	428,249	368,935	1,308,452	639,108	264,590	316,681	434,753	294,906	104,739	71,057
No adjusted gross income.....	16,125	16,076	45,796	1,232	1,661	1,478	13,090	10,794	21,585	35,663
Under \$600.....	42,548	10,304	197,388	31,448	11,099	4,009	50,923	16,582	16,664	5,282
\$600 under \$1,000.....	77,133	23,569	131,810	92,749	28,417	16,320	91,850	46,895	21,931	10,302
\$1,000 under \$2,000.....	164,964	129,789	510,393	273,809	30,706	57,706	87,679	52,706	26,940	12,357
\$2,000 under \$3,000.....	75,103	61,063	168,418	127,093	70,086	113,610	62,621	58,591	20,343	5,556
\$3,000 under \$4,000.....	27,326	40,252	42,863	34,421	18,503	40,002	15,662	20,674	2,120	2,425
\$4,000 under \$5,000.....	19,920	21,107	32,718	16,826	10,700	18,807	9,807	12,668	2,802	1,688
\$5,000 or more.....	13,648	112,067	15,032	29,919	4,804	9,129	2,999	8,000	1,556	2,844
Returns under \$5,000.....	1,010,944	749,811	1,503,242	598,891	487,770	660,964	744,753	973,794	227,731	121,726
Returns \$5,000 under \$10,000..... <td>972,712</td> <td>697,096</td> <td>1,629,779</td> <td>823,458</td> <td>117,776</td> <td>222,377</td> <td>190,498</td> <td>223,938</td> <td>110,355</td> <td>48,241</td>	972,712	697,096	1,629,779	823,458	117,776	222,377	190,498	223,938	110,355	48,241
Returns \$10,000 or more..... <td>301,125</td> <td>2,653,946</td> <td>421,726</td> <td>676,112</td> <td>43,278</td> <td>94,207</td> <td>77,219</td> <td>239,408</td> <td>33,377</td> <td>35,018</td>	301,125	2,653,946	421,726	676,112	43,278	94,207	77,219	239,408	33,377	35,018
Taxable income										
Income tax before credits										
Retirement income										
Investment										
Adjusted gross income classes	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Grand total.....	1,162,097	325,128	366,170	13,385,344	20,558,519	7,435,264	17,204,559	45,147,659	9,456,994	746,386
Taxable returns, total.....	1,006,469	483,923	138,115	10,146,471	13,107,261	4,764,597	16,967,092	46,987,927	9,430,110	522,238
Under \$1,000.....	8,143	3,700	996	143,033	310,906	1	518,197	31,177	5,184	—
\$1,000 under \$2,000.....	97,422	62,162	29,638	1,266,139	2,799,401	—	4,060,097	2,081,159	377,339	9,975
\$2,000 under \$3,000.....	124,630	53,779	42,777	1,214,642	2,403,428	—	3,176,798	4,291,688	1,648,448	101,923
\$3,000 under \$4,000.....	105,826	70,230	42,331	1,282,490	2,258,120	—	2,975,984	5,979,721	1,062,800	109,305
\$4,000 under \$5,000.....	85,511	79,366	45,707	1,301,554	1,843,669	—	1,516,980	6,660,324	1,206,137	74,054
\$5,000 under \$6,000.....	69,521	66,132	31,810	1,097,089	1,286,638	—	1,523,750	5,945,903	1,108,685	48,593
\$6,000 under \$7,000.....	49,646	50,639	32,335	877,199	863,043	—	1,001,316	4,766,253	910,482	34,352
\$7,000 under \$8,000.....	37,971	39,987	23,946	642,991	550,963	—	666,012	3,616,118	723,470	29,956
\$8,000 under \$9,000.....	32,642	30,978	19,486	426,011	379,927	—	369,038	2,339,508	489,952	23,455
\$9,000 under \$10,000.....	29,398	32,108	32,718	387,626	181,701	—	307,646	1,826,964	376,266	19,944
\$10,000 under \$15,000.....	49,533	25,352	26,620	522,752	298,727	—	333,532	1,066,809	711,718	40,697
\$15,000 under \$20,000.....	37,538	4,920	6,632	215,065	80,591	—	89,107	1,164,774	315,540	18,209
\$20,000 under \$50,000.....	13,172	3,411	7,982	431,712	89,308	—	86,669	1,962,961	703,950	24,131
\$50,000 under \$100,000.....	470	—	—	1,608,608	—	—	13,008	668,679	327,811	4,405
\$100,000 under \$300,000.....	21,969	—	485	154,783	4,361	—	4,009	537,662	306,132	1,998
\$300,000 under \$1,000,000.....	215	—	2	24,815	180	—	1	897,735	52,807	68
\$1,000,000 or more.....	1,702	—	—	75,662	113	—	156	209,153	136,299	31
Non taxable returns, total.....	155,628	44,205	48,055	3,240,873	7,431,258	7,435,264	297,467	159,732	26,884	224,148
No adjusted gross income.....	539,954	6,110	16,663	—	133,205	144,507	—	—	—	—
Under \$600.....	12,898	5,421	6,772	1,076,484	2,347,234	3,526,961	—	—	—	—
\$600 under \$1,000.....	47,430	12,892	10,862	683,100	1,603,625	2,088,490	5,010	200	31	—
\$1,000 under \$2,000.....	65,389	11,960	11,602	638,031	1,755,178	1,342,539	84,048	20,689	3,396	68,071
\$2,000 under \$3,000.....	38,772	1,864	2,120	366,563	956,072	550,807	125,146	82,304	13,470	118,097
\$3,000 under \$4,000.....	9,416	603	124	163,438	412,231	114,522	15,636	36,487	6,310	27,676
\$4,000 under \$5,000.....	5,807	1,218	1,089	89,708	120,639	38,124	9,209	10,533	1,772	7,899
\$5,000 or more.....	15,940	1,159	863	231,569	96,274	29,334	3,650	9,519	2,105	2,407
Returns under \$5,000.....	344,770	289,083	236,460	8,217,180	16,783,507	7,403,952	12,927,041	19,196,293	3,330,446	512,597
Returns \$5,000 under \$10,000.....	254,831	231,745	120,630	3,428,999	3,305,458	26,857	3,776,076	18,202,718	3,519,325	144,483
Returns \$10,000 or more.....	362,506	34,301	41,081	1,739,163	489,598	2,847	523,642	7,970,648	2,597,270	89,307

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1964

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Table 6.—SEPARATE RETURNS OF HUSBANDS AND WIVES AND RETURNS OF SINGLE PERSONS: SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Tax credits—Continued				Income tax after credits	Tax from recomputed prior year investment credit		Self-employment tax		Tax withheld						
	Foreign taxes paid		Other			Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)					
	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)												
(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)						
Grand total.....	32,983	8,930	1,270,087	64,502	9,270,470	8,085	945	995,807	115,374	20,897,740	7,273,363					
Taxable returns, total.....	30,539	7,722	1,179,993	62,942	9,270,470	5,952	726	668,079	95,195	15,156,228	6,966,035					
Under \$1,000.....	-	-	7,950	23	5,158	1,227	52	18,599	908	455,058	40,699					
\$1,000 under \$2,000.....	4,120	110	79,303	684	135,661	-	-	141,507	10,059	3,639,930	525,788					
\$2,000 under \$3,000.....	-	-	122,483	1,616	705,099	-	-	139,606	16,891	2,806,703	749,133					
\$3,000 under \$4,000.....	-	-	127,285	2,578	1,025,044	1,512	197	100,571	14,710	2,470,500	988,081					
\$4,000 under \$5,000.....	1,256	169	2,607	1,163	1,189,177	-	-	76,368	14,194	2,466,033	1,077,422					
\$5,000 under \$6,000.....	-	-	104,680	2,663	1,76,282	-	-	49,851	9,907	1,410,807	579,475					
\$6,000 under \$7,000.....	1,940	282	110,475	2,250	2,250	-	-	30,668	6,313	929,833	775,626					
\$7,000 under \$8,000.....	-	-	99,628	2,571	16,006	-	-	23,729	5,023	589,025	575,805					
\$8,000 under \$9,000.....	1,704	220	92,222	2,231	2,231	1,240	97	15,648	3,428	311,431	355,114					
\$9,000 under \$10,000.....	-	-	55,282	1,863	323,306	-	-	12,450	2,779	182,366	229,688					
\$10,000 under \$15,000.....	4,461	1,033	139,728	8,294	284,123	563	54	28,641	6,513	248,781	382,929					
\$15,000 under \$20,000.....	4,842	476	55,116	5,625	375,425	563	162	12,784	2,893	45,738	102,777					
\$20,000 under \$25,000.....	1,506	162	6,169	29,373	269	657	101	13,057	1,013	36,686	118,212					
\$25,000 under \$30,000.....	2,352	936	11,694	6,659	318,418	119	33	1,790	415	4,110	26,772					
\$30,000 under \$50,000.....	1,033	2,199	3,774	6,002	297,074	88	53	437	98	1,147	10,989					
\$50,000 under \$100,000.....	52	479	163	789	31,430	5	6	22	6	48	514					
\$100,000 or more.....	43	316	104	2,614	133,433	4	5	13	5	30	308					
Nontaxable returns, total.....	2,444	1,208	90,096	1,560	-	2,133	219	327,728	20,179	5,741,512	307,328					
No adjusted gross income.....	-	-	(³)	(³)	-	(³)	(³)	12,756	968	18,815	5,135					
Under \$600.....	-	-	5,102	19	-	-	-	62,193	2,280	3,180,345	99,192					
\$600 under \$1,000.....	-	-	-	-	-	-	-	106,241	4,624	1,633,343	112,925					
\$1,000 under \$2,000.....	-	-	23,702	284	-	1,125	33	28,240	6,348	568,064	4,644					
\$2,000 under \$3,000.....	-	-	38,202	611	-	-	-	31,036	3,244	238,579	26,937					
\$3,000 under \$4,000.....	2,444	1,208	16,713	489	-	-	-	10,226	1,502	84,078	9,506					
\$4,000 under \$5,000.....	-	-	1,098	92	-	-	-	6,236	877	23,866	2,352					
\$5,000 or more.....	-	-	2,175	63	-	(³)	(³)	2,642	537	13,822	4,687					
Returns under \$5,000.....	7,693	736	550,102	8,726	3,650,070	4,670	428	804,075	74,354	17,115,912	3,701,767					
Returns \$5,000 under \$10,000.....	7,614	502	440,862	11,602	3,528,228	1,411	138	134,765	27,930	6,644,895	2,927,407					
Returns \$10,000 or more.....	17,674	7,692	279,121	44,176	2,642,170	2,004	381	56,967	13,088	336,929	642,567					
Adjusted gross income classes	Payments on 1964 declarations		Tax due at time of filing		Number of returns	Amount (Thousands of dollars)	Overpayment				Number of returns	Amount (Thousands of dollars)				
	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)			Refund		Credit on 1965 tax							
							Omb requested	Amount (Thousands of dollars)		Amount (Thousands of dollars)						
(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)					
Grand total.....	1,247,303	1,816,413	7,963,727	1,479,706	15,026,889	1,182,727	14,995,530	1,021,215	54,954	3,902	428,387	157,609				
Taxable returns, total.....	1,154,110	1,783,655	7,661,869	1,461,689	9,214,828	844,985	8,847,105	699,197	34,776	2,780	374,427	143,006				
Under \$1,000.....	2,810	213	68,283	1,555	447,657	36,401	445,152	36,217	15,176	1,052	35,709	2,637				
\$1,000 under \$2,000.....	60,136	9,075	597,703	40,684	3,245,540	229,862	3,405,376	226,377	-	-	-	-				
\$2,000 under \$3,000.....	116,146	26,124	1,364,804	80,341	2,089,579	175,576	2,045,848	130,284	4,707	199	48,985	5,090				
\$3,000 under \$4,000.....	136,122	42,683	1,477,450	113,391	1,238,330	103,773	1,185,600	96,747	5,006	397	53,003	6,031				
\$4,000 under \$5,000.....	123,379	49,702	1,281,368	130,604	898,423	72,552	854,776	66,788	5,553	341	44,212	7,123				
\$5,000 under \$6,000.....	110,255	56,270	1,048,346	122,441	471,354	48,989	436,782	40,935	-	-	36,110	7,884				
\$6,000 under \$7,000.....	90,446	48,535	736,719	127,111	239,599	34,421	217,313	28,608	-	-	23,387	5,752				
\$7,000 under \$8,000.....	87,276	58,094	597,148	111,547	137,961	26,888	117,635	18,529	3,823	474	21,729	5,786				
\$8,000 under \$9,000.....	69,894	51,146	245,560	83,178	72,247	13,782	56,079	8,972	-	-	19,974	4,810				
\$9,000 under \$10,000.....	31,976	42,079	194,008	92	64,528	36,473	68,478	26,366	-	-	17,880	2,354				
\$10,000 under \$15,000.....	151,705	198,884	255,729	150,511	76,785	31,631	40,651	13,682	-	-	39,367	17,820				
\$15,000 under \$20,000.....	61,993	152,139	60,095	76,782	24,847	20,758	8,609	6,142	511	317	17,878	14,541				
\$20,000 under \$25,000.....	75,675	452,307	59,985	165,646	26,175	50,689	6,536	13,454	-	-	21,497	37,117				
\$25,000 under \$30,000.....	12,350	258,981	9,802	78,130	3,772	15,400	661	2,325	-	-	3,713	12,712				
\$30,000 under \$50,000.....	3,868	219,886	2,966	77,074	1,038	10,726	129	1,484	-	-	939	9,242				
\$50,000 under \$100,000.....	165	76,718	123	15,827	46	1,619	7	262	-	-	42	1,397				
\$100,000 or more.....	104	111,397	18	26,331	28	2,092	7	446	-	-	22	2,167				
Nontaxable returns, total.....	92,993	32,758	301,858	18,017	5,812,061	337,742	5,748,425	322,018	20,178	1,122	53,960	14,603				
No adjusted gross income.....	11,076	7,660	12,196	892	27,672	12,633	21,052	9,238	(³)	(³)	7,989	3,301				
Under \$600.....	20,248	2,468	60,479	2,178	3,188,777	101,881	3,172,824	100,077	10,514	365	6,640	1,179				
\$600 under \$1,000.....	18,686	1,797	98,067	4,032	1,629,379	116,301	1,611,117	114,552	6,009	116	7,663	2,180				
\$1,000 under \$2,000.....	21,613	4,795	88,507	5,601	583,456	50,479	570,932	48,353	3,604	264	11,424	1,923				
\$2,000 under \$3,000.....	12,355	2,679	27,668	2,877	248,076	27,940	242,959	27,118	-	-	5,019	807				
\$3,000 under \$4,000.....	7,530	2,607	8,455	1,268	91,201	8,648	87,475	10,263	-	-	7,929	2,119				
\$4,000 under \$5,000.....	6,003	2,122	3,528	727	29,163	5,478	26,465	4,942	-	-	-	-				
\$5,000 or more.....	5,682	6,880	2,018	442	18,336	11,434	15,601	7,561	-	-	4,795	3,894				
Returns under \$5,000.....	525,944	133,078	4,789,446	384,150	13,918,225	906,173	13,669,377	870,869	50,619	3,112	231,073	32,191				
Returns \$5,000 under \$10,000.....	413,853	259,366	2,785,998	508,220	9,720,020	339,337	865,739	130,703	3,622	474	113,881	28,154				
Returns \$10,000 or more.....	307,564	1,403,970	388,282	586,336	136,616	179,217	574,151	37,619	511	37	86,430	27,652				

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

³Adjusted gross income less deficit.

⁴Deficit.

⁵Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

⁶Negative "Other sources."

NOTE: Detail may not add to total because of rounding.

Table 7.—SELECTED SOURCES OF INCOME AND LOSS BY SIZE OF SOURCE: NUMBER OF RETURNS AND AMOUNT OF RETURNS BY ADJUSTED GROSS INCOME CLASSES—Continued

[illegible]

Table 7.—SELECTED SOURCES OF INCOME AND LOSS BY SIZE OF SOURCE: NUMBER OF RETURNS AND AMOUNT OF SOURCE BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Size of source (in thousands of dollars—both income and losses)									
	\$2,000 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 or more	Total
Number of returns	Number of returns	Number of returns	Number of returns	Number of returns	Number of returns	Number of returns	Number of returns	Number of returns	Number of returns	Number of returns
Amount of source	Amount of source	Amount of source	Amount of source	Amount of source	Amount of source	Amount of source	Amount of source	Amount of source	Amount of source	Amount of source
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
RETURNS WITH INTEREST RECEIVED										
Total.....	269,863	179,021	664,150	199,937	473,664	163,609	66,609	143,674	66	1,413,608
No adjusted gross income.....	3,463	2,076	5,776	120	3,364	86	1,936	1	1	13,687
Under \$600.....	4,914	16,889	43,611	19,811	1,964	1,399	1,399	1	1	78,418
\$600 under \$1,000.....	31,028	117,796	171,170	46,028	4,308	1,000	1,000	1	1	254,240
\$1,000 under \$2,000.....	49,162	234,381	63,389	19,420	68,946	1,000	1,000	1	1	357,892
\$2,000 under \$5,000.....	16,713	16,921	39,473	1,920	1,399	1,000	1,000	1	1	73,832
\$5,000 under \$10,000.....	19,279	41,704	10,713	19,700	8,136	1,000	1,000	1	1	89,532
\$10,000 under \$25,000.....	17,116	36,666	6,924	14,771	23,248	1,000	1,000	1	1	63,736
\$25,000 under \$50,000.....	13,019	26,076	1,974	14,771	23,248	1,000	1,000	1	1	45,018
\$50,000 under \$100,000.....	9,458	26,936	1,974	14,771	23,248	1,000	1,000	1	1	33,147
\$100,000 under \$250,000.....	4,600	13,859	1,974	14,771	23,248	1,000	1,000	1	1	19,244
\$250,000 under \$500,000.....	1,627	3,986	1,974	14,771	23,248	1,000	1,000	1	1	11,655
\$500,000 under \$1,000,000.....	1	1	1	1	1	1	1	1	1	6
\$1,000,000 or more.....	1	1	1	1	1	1	1	1	1	6
Total.....	269,863	179,021	664,150	199,937	473,664	163,609	66,609	143,674	66	1,413,608
RETURNS WITH INTEREST RECEIVED										
Total.....	2,142	4,759	11,128	1,624	3,634	2,937	2,937	1,624	1,624	11,128
No adjusted gross income.....	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624
Under \$600.....	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624
\$600 under \$1,000.....	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624
\$1,000 under \$2,000.....	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624
\$2,000 under \$5,000.....	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624
\$5,000 under \$10,000.....	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624
\$10,000 under \$25,000.....	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624
\$25,000 under \$50,000.....	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624
\$50,000 under \$100,000.....	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624
\$100,000 under \$250,000.....	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624
\$250,000 under \$500,000.....	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624
\$500,000 under \$1,000,000.....	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624
\$1,000,000 or more.....	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624
Total.....	2,142	4,759	11,128	1,624	3,634	2,937	2,937	1,624	1,624	11,128
RETURNS WITH INTEREST RECEIVED										
Total.....	2,142	4,759	11,128	1,624	3,634	2,937	2,937	1,624	1,624	11,128
No adjusted gross income.....	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624
Under \$600.....	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624
\$600 under \$1,000.....	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624
\$1,000 under \$2,000.....	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624
\$2,000 under \$5,000.....	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624
\$5,000 under \$10,000.....	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624
\$10,000 under \$25,000.....	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624
\$25,000 under \$50,000.....	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624
\$50,000 under \$100,000.....	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624
\$100,000 under \$250,000.....	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624
\$250,000 under \$500,000.....	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624
\$500,000 under \$1,000,000.....	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624
\$1,000,000 or more.....	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624	1,624
Total.....	2,142	4,759	11,128	1,624	3,634	2,937	2,937	1,624	1,624	11,128

Footnotes at end of table. See text for "Description of the Sample and Limitation of Use" and "Explanation of Classification and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1964

Table 8.—ALL RETURNS: ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF THE TAXPAYER

Adjusted gross income classes	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Grand total.....	65,375,621	396,659,831	112,352,080	229,875,078	47,152,855	38,730,324	311,457,956	88,892,396	178,733,074	36,667,882
Taxable returns, total.....	51,306,338	376,004,799	88,336,886	229,268,292	47,152,855	32,658,709	297,632,683	72,843,977	178,298,581	36,667,882
Under \$1,000.....	519,777	486,829	311,866	31,204	5,161	-	-	-	31,458	5,119
\$1,000 under \$2,000.....	4,276,235	6,306,032	2,823,988	2,130,543	343,498	165,450	296,731	190,540	131,458	5,119
\$2,000 under \$3,000.....	4,230,995	10,630,765	3,889,170	4,979,228	826,346	866,934	2,284,460	1,237,757	540,226	45,476
\$3,000 under \$4,000.....	4,996,192	17,713,509	6,271,936	8,515,320	1,439,534	1,992,579	7,052,609	3,933,866	2,133,277	335,644
\$4,000 under \$5,000.....	5,365,249	26,171,885	8,203,683	12,370,876	2,079,007	2,863,552	12,960,269	5,912,003	4,816,265	771,718
\$5,000 under \$6,000.....	5,176,381	30,105,420	9,783,570	15,566,570	2,676,478	3,463,490	18,799,486	8,079,834	7,988,953	1,427,619
\$6,000 under \$7,000.....	5,315,394	34,303,262	10,710,636	18,319,522	3,186,760	4,119,636	26,779,486	9,550,103	12,820,199	2,140,459
\$7,000 under \$8,000.....	4,801,475	35,943,123	10,238,956	20,006,943	3,525,956	4,066,552	30,095,624	9,476,948	15,727,221	2,687,478
\$8,000 under \$9,000.....	3,897,806	32,700,264	8,437,382	19,049,927	3,401,658	3,406,536	28,886,592	7,989,893	12,220,350	2,531,024
\$9,000 under \$10,000.....	3,018,762	28,610,501	6,701,956	17,421,037	3,154,118	2,755,089	26,117,334	6,645,125	15,553,049	2,754,956
\$10,000 under \$15,000.....	4,593,499	78,094,242	14,511,845	51,916,829	7,792,079	37,123,334	74,090,811	18,143,763	8,953,613	4,593,613
\$15,000 under \$20,000.....	3,466,870	66,712,775	13,232,619	37,970,472	7,099,244	3,382,974	62,995,004	13,222,661	16,564,051	3,382,974
\$20,000 under \$50,000.....	1,208,517	34,407,979	2,784,005	26,832,008	6,882,146	1,103,609	31,376,009	2,665,949	24,247,649	6,080,075
\$50,000 under \$100,000.....	158,700	10,429,137	366,850	8,538,117	2,204,263	342,993	9,379,457	343,342	7,695,986	4,036,965
\$100,000 under \$500,000.....	34,626	5,649,031	75,306	4,522,310	2,220,198	29,914	4,835,278	69,785	3,893,492	1,675,993
\$500,000 under \$1,000,000.....	1,097	700,283	2,179	557,626	305,772	864	712,296	1,956	457,434	266,611
\$1,000,000 or more.....	463	892,174	801	756,276	426,619	307	830,222	796	539,008	286,320
Non-taxable returns, total.....	14,069,283	580,655,082	24,015,194	606,786	-	6,071,615	113,825,273	16,048,339	434,493	-
Not adjusted gross income.....	426,317	1,552,252	764,245	-	-	276,398	1,210,026	596,674	-	-
Under \$600.....	2,937,988	1,275,786	3,153,123	-	-	388,799	135,901	776,920	-	-
\$600 under \$1,000.....	2,988,150	1,991,362	2,644,686	206	-	455,610	366,666	887,771	-	-
\$1,000 under \$2,000.....	2,930,345	4,281,634	5,237,092	22,246	-	388,799	2,351,009	3,281,662	1,551	-
\$2,000 under \$3,000.....	1,980,335	4,899,273	4,765,750	103,418	-	1,643,556	3,596,664	3,687,031	39,262	-
\$3,000 under \$4,000.....	1,110,568	3,463,863	3,302,622	499,986	-	939,986	2,885,664	61,766	3,302,622	-
\$4,000 under \$5,000.....	609,471	2,703,309	2,438,131	91,718	-	530,933	2,445,046	2,028,371	78,350	-
\$5,000 or more.....	460,339	3,518,949	1,888,308	286,749	-	421,186	2,517,854	1,779,474	273,344	-
Returns under \$5,000.....	32,993,932	56,643,132	43,627,227	28,146,773	4,668,645	13,540,945	113,563,288	27,743,132	67,830,112	1,197,755
Returns \$5,000 under \$10,000.....	22,992,474	67,813,805	20,477,805	37,812,052	5,998,232	18,362,052	136,809,399	32,222,661	113,825,273	11,851,993
Returns \$10,000 or more.....	9,477,614	155,528,831	21,039,718	111,900,955	26,540,300	8,827,329	143,411,344	20,360,919	10,522,406	23,618,591
Separate returns of husbands and wives										
Adjusted gross income classes	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits	Number of returns	Adjusted gross income	Exemptions	Taxable income	Income tax after credits
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Grand total.....	2,915,178	10,040,990	4,356,035	4,920,093	1,017,804	1,775,620	10,698,457	2,516,862	5,599,893	1,129,172
Taxable returns, total.....	1,977,775	8,971,895	2,396,504	4,912,032	1,017,804	1,554,645	9,339,059	2,169,655	5,548,408	1,129,172
Under \$1,000.....	73,217	60,910	42,730	8,707	1,410	-	45,354	41,385	36,325	2,534
\$1,000 under \$2,000.....	258,629	394,048	187,475	249,843	23,694	-	413,531	192,894	134,089	21,562
\$2,000 under \$3,000.....	259,195	908,472	369,707	414,207	69,322	163,338	617,661	289,488	137,347	60,973
\$3,000 under \$4,000.....	376,163	1,304,909	485,988	644,832	110,129	248,511	879,498	337,347	370,415	60,973
\$4,000 under \$5,000.....	328,218	1,470,417	457,970	817,489	145,366	287,263	1,295,076	405,933	649,616	110,589
\$5,000 under \$6,000.....	221,809	1,210,223	325,275	713,143	129,449	183,949	1,470,860	385,523	829,598	144,508
\$6,000 under \$7,000.....	137,254	888,583	226,106	516,973	100,475	168,766	1,186,562	272,550	718,618	129,449
\$7,000 under \$8,000.....	83,326	618,877	119,626	490,240	79,937	129,025	862,538	186,590	615,694	114,038
\$8,000 under \$9,000.....	42,216	361,856	76,728	286,878	44,738	75,689	662,763	109,777	428,852	81,630
\$9,000 under \$10,000.....	21,392	201,335	34,782	134,356	27,668	49,726	473,996	70,164	324,781	63,160
\$10,000 under \$15,000.....	3,254	445,352	52,276	321,370	70,777	38,254	907,212	111,487	653,041	134,717
\$15,000 under \$20,000.....	9,995	170,569	12,420	129,976	13,700	17,163	291,128	26,253	222,520	51,133
\$20,000 under \$50,000.....	9,859	286,454	12,436	90,229	55,409	10,840	460,393	43,229	346,329	10,840
\$50,000 under \$100,000.....	1,172	76,708	1,469	59,508	27,493	2,434	161,706	4,336	129,249	33,515
\$100,000 under \$500,000.....	320	97,379	407	43,502	23,347	651	109,480	1,067	86,887	46,177
\$500,000 under \$1,000,000.....	13	15,521	36	12,918	7,718	25	12,457	63	10,477	7,532
\$1,000,000 or more.....	33	100,288	35	66,205	43,890	9	11,224	13	9,581	5,567
Non-taxable returns, total.....	997,403	1,168,695	1,999,531	8,061	-	211,415	1,359,398	347,207	11,485	-
Not adjusted gross income.....	22,710	45,676	33,050	-	-	8,171	241,878	11,192	-	-
Under \$600.....	207,543	74,685	216,595	-	-	16,383	6,416	18,624	-	-
\$600 under \$1,000.....	155,440	119,613	214,402	17	-	27,839	22,818	34,117	6	-
\$1,000 under \$2,000.....	111,850	120,270	357,384	1,472	-	80,840	160,393	24,782	10,866	-
\$2,000 under \$3,000.....	77,132	425,856	476,671	2,578	-	47,193	116,548	90,928	1,078	-
\$3,000 under \$4,000.....	79,996	276,117	283,878	1,255	-	36,147	25,774	36,066	4,177	-
\$4,000 under \$5,000.....	42,216	361,856	76,728	286,878	44,738	75,689	662,763	109,777	428,852	81,630
\$5,000 or more.....	13,380	97,276	67,021	1,780	-	5,238	38,632	13,123	3,460	-
Returns under \$5,000.....	2,335,264	4,509,873	3,435,380	2,040,361	348,720	950,642	12,985,115	1,311,642	1,178,471	195,637
Returns \$5,000 under \$10,000.....	519,776	3,356,949	840,754	2,017,020	382,266	711,809	4,767,495	1,036,858	2,919,398	532,826
Returns \$10,000 or more.....	60,199	1,175,767	79,900	862,713	286,817	113,188	1,945,846	166,364	1,461,434	400,707

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1964

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Table 8.—ALL RETURNS: ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF THE TAXPAYER—Continued

Adjusted gross income classes	Returns of surviving spouse					Returns of single persons not head of household or surviving spouse				
	Number of returns	Adjusted gross income (Thousands of dollars)	Exemptions (Thousands of dollars)	Taxable income (Thousands of dollars)	Income tax after credits (Thousands of dollars)	Number of returns	Adjusted gross income (Thousands of dollars)	Exemptions (Thousands of dollars)	Taxable income (Thousands of dollars)	Income tax after credits (Thousands of dollars)
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Grand total.....	229,819	930,738	384,358	434,452	85,337	21,726,661	84,532,097	16,202,487	40,227,565	8,252,666
Taxable returns, total.....	136,312	796,434	215,989	433,378	85,337	14,989,318	59,664,682	10,710,759	40,075,895	8,252,666
Under \$1,000.....	-	-	-	-	-	446,960	424,455	268,176	22,470	3,748
\$1,000 under \$5,000.....	6,934	9,203	5,621	1,228	239	3,801,468	5,331,872	2,391,926	1,932,216	311,907
\$5,000 under \$10,000.....	22,323	56,600	30,090	13,283	2,109	2,817,203	7,005,683	2,039,721	3,877,480	636,777
\$10,000 under \$25,000.....	25,901	90,469	40,621	31,877	5,071	2,553,598	8,214,226	1,772,131	5,334,899	914,917
\$25,000 under \$50,000.....	23,864	105,381	36,048	46,671	7,594	1,862,373	8,360,440	1,391,698	5,846,835	1,043,961
\$50,000 under \$75,000.....	18,407	100,821	31,632	49,756	8,069	1,301,841	7,119,405	961,363	5,232,760	966,833
\$75,000 under \$100,000.....	10,503	67,617	19,986	34,252	5,799	864,061	5,582,913	647,938	4,213,280	810,096
\$100,000 under \$250,000.....	9,885	74,890	16,436	43,911	6,075	562,687	4,191,194	431,337	3,205,877	636,069
\$250,000 under \$500,000.....	6,803	57,474	9,706	38,217	6,782	326,082	2,751,659	233,169	2,113,430	437,484
\$500,000 or more.....	2,554	24,122	4,957	15,515	2,796	189,991	1,796,115	166,928	1,394,337	295,539
\$10,000 under \$15,000.....	6,480	75,887	11,273	51,216	9,621	295,277	3,472,456	245,999	2,745,440	623,346
\$15,000 under \$20,000.....	1,528	28,079	3,213	19,328	3,898	75,112	1,289,647	68,171	1,034,598	271,725
\$20,000 under \$25,000.....	4,432	80,272	5,715	63,072	15,736	76,811	2,226,318	75,853	1,763,067	605,778
\$25,000 under \$30,000.....	265	17,249	499	14,403	5,345	794,020	12,160	629,170	290,925	29,925
\$30,000 under \$35,000.....	52	7,667	93	6,189	2,954	3,689	639,231	3,954	493,960	273,926
\$35,000 under \$40,000.....	-	-	-	-	-	166	87,879	156	74,867	43,712
\$40,000 or more.....	1	2,820	1	2,460	1,280	73	187,621	79	344,949	89,543
Montable returns, total.....	93,507	134,304	168,369	1,074	-	6,735,323	14,867,415	5,491,728	151,670	-
No adjusted gross income.....	3,240	12,692	5,173	-	-	121,797	2,861,782	300,155	-	-
Under \$600.....	7,845	2,394	12,363	-	-	3,317,418	1,056,388	2,130,619	-	-
\$600 under \$1,000.....	34,156	11,711	20,572	-	-	1,938,055	1,470,537	1,388,023	183	-
\$1,000 under \$5,000.....	44,743	62,234	80,060	6	-	946,467	1,335,643	1,197,794	19,216	-
\$5,000 under \$10,000.....	15,634	38,389	31,057	673	-	300,841	725,836	479,403	79,726	-
\$10,000 under \$25,000.....	6,937	25,409	17,639	159	-	69,130	234,765	128,354	34,932	-
\$25,000 under \$50,000.....	-	-	-	-	-	22,431	98,219	40,129	9,078	-
\$50,000 or more.....	1,152	7,059	1,506	236	-	19,184	187,289	27,253	7,739	-
Returns under \$5,000.....	169,361	138,577	279,245	93,897	14,983	17,997,741	34,196,279	13,328,127	17,153,931	2,911,350
Returns \$5,000 under \$10,000.....	49,252	131,117	84,236	183,887	31,521	3,261,168	21,568,786	2,664,706	16,185,698	3,445,961
Returns \$10,000 or more.....	11,207	211,543	20,877	156,668	38,832	465,731	8,787,031	409,658	6,887,935	2,193,354

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

*Adjusted gross income less deficit.

NOTE: Detail may not add to total because of rounding.

Table 9.—FORM 1040A RETURNS: INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS: BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Adjusted gross income			Other income			Taxable income	Income tax	Tax withheld			Tax due at time of filing			Overpayment refund		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Under \$1,000	17,645,184	50,234,426	30,144,429	2,421,420	137,283	13,925,211	23,771,025	4,212,823	12,128,841	4,993,014	3,491,362	233,036	2,086,403	971,107	8,022,136	13,656,926	1,010,316	65,121
\$1,000 under \$2,000	11,553,311	42,149,487	43,011,420	2,820,877	337,283	13,925,211	23,771,025	4,212,823	12,128,841	4,993,014	3,491,362	233,036	2,086,403	971,107	8,022,136	13,656,926	1,010,316	65,121
\$2,000 under \$3,000	3,395,221	3,310,215	3,385,960	342,287	17,713	1,271,316	1,271,316	228,869	2,654,322	380,765	126,154	6,189	2,468,202	353,395	2,255,421	184,276	184,276	90
\$3,000 under \$4,000	1,996,770	4,867,068	4,976,293	276,026	19,674	7,711,311	2,432,020	439,383	1,977,441	321,332	479,423	12,068	1,433,459	92,848	1,282,811	18,653	2,008	0
\$4,000 under \$5,000	1,777,139	7,704,103	7,899,129	368,257	23,027	5,334,143	4,180,070	704,366	1,710,110	814,549	698,574	43,904	1,034,560	97,125	1,033,000	396,233	6,313	0
\$5,000 under \$6,000	997,034	5,452,153	5,438,133	233,359	13,815	2,691,300	3,168,628	562,636	992,025	590,942	475,231	33,428	519,799	61,734	516,795	11,610	5,008	0
\$6,000 under \$7,000	766,147	4,822,255	4,813,154	209,382	13,100	1,449,779	2,673,990	534,530	764,645	334,144	344,039	31,272	403,118	50,395	399,014	20,656	5,308	0
\$7,000 under \$8,000	327,023	2,768,042	2,760,449	122,653	8,111	651,401	1,139,707	238,024	326,031	231,053	136,882	23,865	143,220	19,721	147,178	10,082	5,308	0
\$8,000 under \$9,000	218,236	2,093,462	2,097,027	89,137	6,424	439,976	1,417,927	283,624	246,136	254,886	179,021	1,952	2,098	283	2,098	1,952	0	0
\$9,000 under \$10,000	13,623	21,433	21,471	1,042	63	7,241	24,117	3,624	5,022	5,022	1,952	1,952	2,098	283	2,098	1,952	0	0
Nonexempt returns, total	8,102,184	7,185,349	7,119,278	619,932	50,732	5,816,758	10,771,025	2,086,403	3,491,362	4,993,014	3,491,362	233,036	2,086,403	971,107	8,022,136	13,656,926	1,010,316	65,121
Under \$100	2,435,453	8,869,368	8,846,406	382,954	12,253	1,807,890	1,807,890	0	2,591,386	76,995	2,584,471	76,995	2,584,471	76,995	2,584,471	76,995	9,355	330
\$100 under \$200	819,260	1,193,565	1,181,821	25,632	11,763	1,293,650	1,293,650	0	1,697,257	56,709	1,680,548	56,709	1,680,548	56,709	1,680,548	56,709	6,659	42
\$200 under \$300	596,244	1,452,980	1,476,667	45,270	8,313	1,642,656	1,642,656	0	509,452	22,076	507,376	22,076	507,376	22,076	507,376	22,076	359	0
\$300 under \$400	135,300	867,216	865,274	34,282	2,242	853,631	853,631	0	172,270	22,613	172,270	22,613	172,270	22,613	172,270	22,613	0	0
\$400 under \$500	77,119	441,312	440,656	6,513	655	426,656	426,656	0	99,126	10,785	99,126	10,785	99,126	10,785	99,126	10,785	0	0
Returns under \$5,000	14,779,102	50,152,020	50,449,467	1,663,267	132,765	19,812,426	12,071,567	2,086,403	14,218,426	2,793,334	2,086,403	2,086,403	14,218,426	2,793,334	12,071,567	823,086	54,084	3,791
Returns \$5,000 under \$10,000	2,923,984	19,720,773	19,665,371	892,311	51,398	5,822,051	11,830,121	2,142,801	2,906,969	2,142,801	1,991,139	134,755	1,991,139	134,755	1,991,139	134,755	11,017	1,158
Returns \$10,000 or more	2,005	24,029	24,774	2,058	93	7,921	24,117	3,624	5,022	5,022	1,952	1,952	2,098	283	2,098	1,952	0	0

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classification and Terms."

Table 10.—CAPITAL GAINS AND LOSSES, SHORT- AND LONG-TERM, AND CAPITAL LOSS CARRYOVER, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns with net gain or loss in sales of capital assets	Returns with net gain or loss in sales of capital assets														Capital loss carryover from 1959-63	
		Short-term (after carryover)							Long-term								
		Net short-term capital gain		Net short-term capital loss		Net long-term capital gain			Net long-term capital loss		Net long-term capital gain		Net long-term capital loss				
		Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)		
Unadjusted gross income, all classes	3,573,321	31,424	4,297,746	68,663	469,737	109,340	1,047,854	256,979	1,032,466	1,439,458	389,511	3,111,903	364,509	3,776,736			
Under \$1,000	29,753	1,705	4,252	—	—	—	7,385	3,811	7,711	15,338	4,436	3,540	4,414				
\$1,000 under \$2,000	111,771	1,734	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$2,000 under \$3,000	116,682	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$3,000 under \$4,000	79,746	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$4,000 under \$5,000	113,601	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$5,000 under \$6,000	113,601	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$6,000 under \$7,000	113,601	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$7,000 under \$8,000	113,601	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$8,000 under \$9,000	113,601	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$9,000 under \$10,000	113,601	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$10,000 under \$15,000	113,601	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$15,000 under \$20,000	113,601	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$20,000 under \$25,000	113,601	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$25,000 under \$30,000	113,601	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$30,000 under \$40,000	113,601	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$40,000 under \$50,000	113,601	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$50,000 under \$75,000	113,601	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$75,000 under \$100,000	113,601	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$100,000 under \$150,000	113,601	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$150,000 under \$200,000	113,601	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$200,000 under \$500,000	113,601	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$500,000 or more	113,601	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
Nonadjustable returns, total	1,111,611	11,927	1,779,591	32,741	6,941	10,834	478,872	20,218	48,805	139,861	71,924	45,002	316,167				
No adjusted gross income	11,662	7,811	42,335	17,328	(1)	14,711	115,720	2,848	19,203	20,218	39,656	7,875	78,703				
Under \$600	12,111	4,011	43,939	3,604	2,982	7,124	15,163	8,007	2,963	12,906	27,873	4,122	14,507				
\$600 under \$1,000	11,662	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$1,000 under \$2,000	11,662	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$2,000 under \$3,000	11,662	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$3,000 under \$4,000	11,662	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$4,000 under \$5,000	11,662	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$5,000 under \$6,000	11,662	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$6,000 under \$7,000	11,662	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$7,000 under \$8,000	11,662	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$8,000 under \$9,000	11,662	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$9,000 or more	11,662	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
Returns under \$5,000	1,079,819	31,424	3,776,736	13,655	77,766	149,311	991,561	31,153	42,451	265,799	84,267	84,263	459,793				
Returns \$5,000 under \$10,000	1,088,398	41,929	8,913,121	15,737	87,709	149,311	991,561	31,153	42,451	265,799	84,267	84,263	459,793				
Returns \$10,000 or more	564,502	4,998	4,998,585	2,955	23,955	3,922	1,077,292	9,638	31,889	331,868	44,745	136,774	510,468				
Returns with net gain from sales of capital assets																	
Adjusted gross income classes	Number of returns	Short-term (after carryover)							Long-term							Capital loss carryover from 1959-63	
		Net short-term capital gain		Net short-term capital loss		Net long-term capital gain			Net long-term capital loss		Net long-term capital gain		Net long-term capital loss				
		Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)		
Unadjusted gross income, all classes	3,573,321	31,424	4,297,746	68,663	469,737	109,340	1,047,854	256,979	1,032,466	1,439,458	389,511	3,111,903	364,509	3,776,736			
Under \$1,000	29,753	1,705	4,252	—	—	—	7,385	3,811	7,711	15,338	4,436	3,540	4,414				
\$1,000 under \$2,000	111,771	1,734	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$2,000 under \$3,000	116,682	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$3,000 under \$4,000	79,746	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$4,000 under \$5,000	113,601	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$5,000 under \$6,000	113,601	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$6,000 under \$7,000	113,601	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$7,000 under \$8,000	113,601	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$8,000 under \$9,000	113,601	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$9,000 under \$10,000	113,601	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$10,000 under \$15,000	113,601	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$15,000 under \$20,000	113,601	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$20,000 under \$25,000	113,601	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$25,000 under \$30,000	113,601	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$30,000 under \$40,000	113,601	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$40,000 under \$50,000	113,601	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$50,000 under \$75,000	113,601	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$75,000 under \$100,000	113,601	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$100,000 under \$150,000	113,601	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$150,000 under \$200,000	113,601	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$200,000 under \$500,000	113,601	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$500,000 or more	113,601	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
Nonadjustable returns, total	1,111,611	11,927	1,779,591	32,741	6,941	10,834	478,872	20,218	48,805	139,861	71,924	45,002	316,167				
No adjusted gross income	11,662	7,811	42,335	17,328	(1)	14,711	115,720	2,848	19,203	20,218	39,656	7,875	78,703				
Under \$600	12,111	4,011	43,939	3,604	2,982	7,124	15,163	8,007	2,963	12,906	27,873	4,122	14,507				
\$600 under \$1,000	11,662	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$1,000 under \$2,000	11,662	1,765	1,093,341	1,388	85	14,233	89,121	4,399	1,863	20,963	33,107	9,428	79,521				
\$2,000 under \$3,000	11,662,																

INDIVIDUAL INCOME TAX RETURNS FOR 1964

Table 10.—CAPITAL GAINS AND LOSSES, SHORT- AND LONG-TERM, AND CAPITAL LOSS CARRYOVER, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Returns with net gain from sale of capital assets—Continued													
	Returns with normal tax and surtax only ¹													
	Number of returns	Net gain from sales of capital assets in adjusted gross income (Thousands of dollars)	Short-term (after carryover)				Long-term				Capital loss carryover from 1959-63		Net long-term capital gain in excess of short-term capital loss	
			Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Grand total.....	4,409,240	5,321,246	406,164	327,791	188,696	249,766	4,247,783	13,679,348	30,082	21,499	66,765	141,990	4,247,783	13,429,482
Taxable returns, total.....	4,345,653	5,371,046	397,812	320,373	182,638	241,028	4,087,609	13,333,884	29,527	20,755	65,737	139,576	4,087,609	13,162,856
Under \$1,000.....	9,760	2,387	9,225	1,739	2,806	4,336	9,760	4,594	-	-	-	-	9,760	4,598
\$1,000 under \$2,000.....	37,658	33,430	37,658	33,430	37,658	33,430	37,658	33,430	-	-	-	-	37,658	33,430
\$2,000 under \$3,000.....	178,801	169,938	178,801	169,938	178,801	169,938	178,801	169,938	-	-	-	-	178,801	169,938
\$3,000 under \$4,000.....	244,299	136,712	15,434	7,309	4,934	2,937	237,382	264,593	-	-	-	-	237,382	264,593
\$4,000 under \$5,000.....	273,533	164,972	20,436	12,155	7,034	2,903	263,571	311,909	-	-	-	-	263,571	311,909
\$5,000 under \$6,000.....	336,551	201,140	17,034	9,948	6,892	2,903	317,871	395,431	1,459	132	4,107	4,411	317,871	395,431
\$6,000 under \$7,000.....	321,861	197,547	20,708	13,151	8,217	3,748	311,132	374,698	-	-	-	-	311,132	374,698
\$7,000 under \$8,000.....	320,486	219,875	15,607	8,956	9,413	10,857	314,625	433,305	632	632	2,205	2,974	314,625	432,648
\$8,000 under \$9,000.....	299,187	211,293	21,550	13,679	8,073	3,648	287,516	401,834	-	-	2,411	1,619	287,516	399,156
\$9,000 under \$10,000.....	282,650	206,776	37,648	15,832	6,060	2,943	269,629	384,255	10,024	4,881	1,254	4,486	269,629	380,310
\$10,000 under \$15,000.....	937,481	866,607	102,342	61,719	33,809	895,141	1,649,925	1,649,925	-	-	12,384	15,660	895,141	1,639,116
\$15,000 under \$20,000.....	399,457	289,609	50,643	36,535	28,296	33,035	381,274	1,143,131	5,070	1,974	10,388	23,242	381,274	1,119,798
\$20,000 under \$25,000.....	510,139	1,721,797	75,020	113,597	55,683	93,737	492,003	3,329,479	9,347	7,581	22,832	58,499	492,003	3,223,742
\$25,000 under \$30,000.....	43,973	586,435	8,410	22,637	8,050	31,457	39,546	1,158,873	343	1,755	3,479	15,411	39,546	1,177,246
\$30,000 under \$50,000.....	2,676	142,797	621	6,521	668	8,546	2,676	281,632	101	307	248	3,743	2,676	273,086
\$50,000 under \$100,000.....	29	9,197	10	1469	5	223	10	17,691	1	9	4	216	10	17,648
\$100,000 or more.....	10	1,446	1	(1)	1	254	10	3,384	-	-	1	354	10	2,929
Non-taxable returns, total.....	163,987	150,200	8,352	7,418	6,058	8,738	160,144	295,364	555	542	1,028	2,414	160,144	286,626
Under \$600.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	17,005	5,006	2,604	960	3,830	3,025	16,904	9,899	-	-	-	-	16,904	9,891
\$2,000 under \$3,000.....	38,154	19,888	1,407	618	618	36,953	38,780	38,780	(2)	(2)	-	-	36,953	38,765
\$3,000 under \$4,000.....	42,620	23,162	1,407	618	618	42,615	43,775	43,775	-	-	-	-	42,615	43,087
\$4,000 under \$5,000.....	28,132	23,556	4,341	5,840	2,428	27,421	46,560	46,560	-	-	1,028	2,414	27,421	46,236
\$5,000 or more.....	37,686	79,588	-	-	-	37,713	154,350	154,350	-	-	-	-	37,713	146,637
Returns under \$5,000.....	929,932	489,321	60,544	29,204	20,890	14,623	899,936	941,388	3,474	3,841	5,724	9,048	899,936	926,771
Returns \$5,000 under \$10,000.....	1,383,976	1,074,976	107,763	55,697	38,660	11,708	2,533,120	2,073,471	5,369	1,012	11,378	13,493	2,533,120	2,039,765
Returns \$10,000 or more.....	1,895,312	3,997,619	237,857	242,990	129,141	203,437	1,814,727	7,666,387	21,239	16,444	49,663	119,449	1,814,727	7,462,949

Adjusted gross income classes	Returns with alternative tax computation									
	Short-term (after carryover)									
	Number of returns	Net gain from sales of capital assets in adjusted gross income (Thousands of dollars)	Net short-term capital gain		Net short-term capital loss		Net long-term capital gain	Capital loss carryover from 1959-63		Net long-term capital gain in excess of net short-term capital loss
			Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)		Number of returns	Amount (Thousands of dollars)	
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
Grand total.....	99,679	2,733,537	14,762	48,510	20,443	78,889	5,646,943	8,302	40,691	5,370,054
Taxable returns, total.....	99,672	2,733,487	14,761	48,508	20,443	78,882	5,646,840	8,302	40,691	5,369,958
Under \$20,000.....	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$30,000.....	17,630	65,006	2,342	2,822	2,230	2,743	127,111	780	1,528	124,368
\$30,000 under \$40,000.....	56,407	477,279	81,088	15,621	11,213	27,118	950,434	4,915	17,243	933,216
\$40,000 under \$50,000.....	26,281	1,331,410	4,036	11,812	6,527	37,772	2,636,968	2,443	18,881	2,599,196
\$50,000 under \$100,000.....	939	350,361	194	4,547	330	4,778	696,466	105	1,907	691,623
\$100,000 or more.....	414	519,432	93	3,706	163	6,473	1,037,923	49	1,133	1,031,450
Non-taxable returns.....	8	50	1	2	5	7	103	-	-	96

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Less than \$500.

Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate total.

NOTE: Detail may not add to total because of rounding.

INDIVIDUAL INCOME TAX RETURNS FOR 1964

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Table II.—TOTAL FOREIGN AND DOMESTIC DIVIDENDS RECEIVED: FORM 1040 RETURNS WITH DIVIDENDS ELIGIBLE AND INELIGIBLE FOR EXCLUSION, AMOUNT OF EXCLUSION, AND DIVIDENDS IN ADJUSTED GROSS INCOME, BY ADJUSTED GROSS INCOME CLASSES FOR ALL RETURNS AND FOR JOINT RETURNS

Adjusted gross income—Excludes	Domestic and foreign dividends						Div. incl. for exclusion		Dividends in adjusted gross income	
	Total		Not eligible for exclusion		Eligible for exclusion		Form 1040		Total	
	Number of returns	Dollars (Thousand dollars)	Number of returns	Dollars (Thousand dollars)	Number of returns	Dollars (Thousand dollars)	Number of returns	Dollars (Thousand dollars)	Number of returns	Dollars (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ALL RETURNS										
Grand total.....	6,761,592	146,279,346	1,123,490	30,911,346	5,638,102	115,368,000	1,638,102	40,361,346	5,123,490	111,917,600
Taxable returns, total.....	6,015,592	117,911,422	940,532	26,991,410	5,075,060	111,936,012	1,475,060	38,361,337	4,570,532	111,122,600
No adjusted gross income.....	18,104	—	3,902	—	159	—	4,187	—	11,912	—
\$600 under \$1,000.....	1,348	33,115	42,009	1,348	17,956	16,277	16,277	1,348	115,670	60,808
\$1,000 under \$2,000.....	3,230	169,032	25,239	1,000	48,806	16,000	16,000	3,230	80,808	30,808
\$2,000 under \$3,000.....	389,000	223,102	36,248	2,000	101,211	20,000	20,000	389,000	213,102	197,700
\$3,000 under \$4,000.....	499,113	213,320	1,000	3,000	101,211	20,000	20,000	499,113	213,320	228,121
\$4,000 under \$5,000.....	39,238	400,438	67,238	4,000	101,211	20,000	20,000	39,238	400,438	264,377
\$5,000 under \$6,000.....	6,000	300,324	60,000	5,000	101,211	20,000	20,000	6,000	300,324	214,377
\$6,000 under \$7,000.....	7,321	311,363	73,211	6,000	101,211	20,000	20,000	7,321	311,363	207,033
\$7,000 under \$8,000.....	9,418	311,704	9,418	7,000	101,211	20,000	20,000	9,418	311,704	214,377
\$8,000 under \$9,000.....	10,937	247,427	10,937	8,000	101,211	20,000	20,000	10,937	247,427	214,377
\$9,000 under \$10,000.....	11,000	311,363	11,000	9,000	101,211	20,000	20,000	11,000	311,363	214,377
\$10,000 under \$15,000.....	12,394	311,363	12,394	10,000	101,211	20,000	20,000	12,394	311,363	214,377
\$15,000 under \$20,000.....	13,331	311,363	13,331	15,000	101,211	20,000	20,000	13,331	311,363	214,377
\$20,000 under \$30,000.....	14,331	311,363	14,331	20,000	101,211	20,000	20,000	14,331	311,363	214,377
\$30,000 under \$50,000.....	14,331	311,363	14,331	30,000	101,211	20,000	20,000	14,331	311,363	214,377
\$50,000 under \$100,000.....	14,331	311,363	14,331	50,000	101,211	20,000	20,000	14,331	311,363	214,377
\$100,000 or more.....	1,000	247,427	1,000	100,000	101,211	20,000	20,000	1,000	247,427	214,377
Montable returns, total.....	1,348	33,115	184,990	1,348	1,348	1,348	1,348	1,348	1,348	1,348
No adjusted gross income.....	3,230	34,080	10,969	1,348	1,348	1,348	1,348	3,230	42,244	42,171
Under \$600.....	100,410	211,118	19,966	1,348	1,348	1,348	1,348	100,410	211,118	19,966
\$600 under \$1,000.....	179,393	42,464	27,278	1,348	1,348	1,348	1,348	179,393	42,464	27,278
\$1,000 under \$2,000.....	409,685	161,423	40,968	1,348	1,348	1,348	1,348	409,685	161,423	40,968
\$2,000 under \$3,000.....	55,144	211,118	1,663	1,348	1,348	1,348	1,348	55,144	211,118	1,663
\$3,000 under \$4,000.....	1,811	106,811	19,802	1,348	1,348	1,348	1,348	1,811	106,811	19,802
\$4,000 under \$5,000.....	3,215	6,452	3,215	1,348	1,348	1,348	1,348	3,215	6,452	3,215
\$5,000 or more.....	4,762	296,322	12,173	4,762	4,762	4,762	4,762	4,762	296,322	12,173
Returns under \$5,000.....	4,762,003	1,366,632	345,379	4,762,003	2,474,436	1,317,843	2,474,436	4,762,003	1,366,632	345,379
Returns \$5,000 under \$10,000.....	3,215,393	1,663,330	326,271	3,215,393	1,663,330	1,663,330	1,663,330	3,215,393	1,663,330	326,271
Returns \$10,000 or more.....	1,348,196	3,215,333	451,840	267,964	3,215,333	3,215,333	3,215,333	1,348,196	3,215,333	451,840
JOINT RETURNS										
Grand total.....	6,713,131	8,082,447	751,739	22,652	6,041,392	8,060,795	6,041,392	8,060,795	751,739	22,652
Taxable returns, total.....	6,015,471	7,611,822	648,511	21,675	5,366,960	7,590,147	5,366,960	7,590,147	648,511	21,675
No adjusted gross income.....	3,230	—	—	—	—	—	—	—	—	—
\$600 under \$1,000.....	1,348	33,115	1,348	1,348	1,348	1,348	1,348	1,348	33,115	1,348
\$1,000 under \$2,000.....	3,230	169,032	25,239	1,000	101,211	20,000	20,000	3,230	169,032	25,239
\$2,000 under \$3,000.....	389,000	223,102	36,248	2,000	101,211	20,000	20,000	389,000	223,102	36,248
\$3,000 under \$4,000.....	499,113	213,320	1,000	3,000	101,211	20,000	20,000	499,113	213,320	1,000
\$4,000 under \$5,000.....	39,238	400,438	67,238	4,000	101,211	20,000	20,000	39,238	400,438	67,238
\$5,000 under \$6,000.....	6,000	300,324	60,000	5,000	101,211	20,000	20,000	6,000	300,324	60,000
\$6,000 under \$7,000.....	7,321	311,363	73,211	6,000	101,211	20,000	20,000	7,321	311,363	73,211
\$7,000 under \$8,000.....	9,418	311,704	9,418	7,000	101,211	20,000	20,000	9,418	311,704	9,418
\$8,000 under \$9,000.....	10,937	247,427	10,937	8,000	101,211	20,000	20,000	10,937	247,427	10,937
\$9,000 under \$10,000.....	11,000	311,363	11,000	9,000	101,211	20,000	20,000	11,000	311,363	11,000
\$10,000 under \$15,000.....	12,394	311,363	12,394	10,000	101,211	20,000	20,000	12,394	311,363	12,394
\$15,000 under \$20,000.....	13,331	311,363	13,331	15,000	101,211	20,000	20,000	13,331	311,363	13,331
\$20,000 under \$30,000.....	14,331	311,363	14,331	20,000	101,211	20,000	20,000	14,331	311,363	14,331
\$30,000 under \$50,000.....	14,331	311,363	14,331	30,000	101,211	20,000	20,000	14,331	311,363	14,331
\$50,000 under \$100,000.....	14,331	311,363	14,331	50,000	101,211	20,000	20,000	14,331	311,363	14,331
\$100,000 or more.....	1,000	247,427	1,000	100,000	101,211	20,000	20,000	1,000	247,427	1,000
Montable returns, total.....	1,348	33,115	184,990	1,348	1,348	1,348	1,348	1,348	33,115	1,348
No adjusted gross income.....	3,230	34,080	10,969	1,348	1,348	1,348	1,348	3,230	42,244	42,171
Under \$600.....	100,410	211,118	19,966	1,348	1,348	1,348	1,348	100,410	211,118	19,966
\$600 under \$1,000.....	179,393	42,464	27,278	1,348	1,348	1,348	1,348	179,393	42,464	27,278
\$1,000 under \$2,000.....	409,685	161,423	40,968	1,348	1,348	1,348	1,348	409,685	161,423	40,968
\$2,000 under \$3,000.....	55,144	211,118	1,663	1,348	1,348	1,348	1,348	55,144	211,118	1,663
\$3,000 under \$4,000.....	1,811	106,811	19,802	1,348	1,348	1,348	1,348	1,811	106,811	19,802
\$4,000 under \$5,000.....	3,215	6,452	3,215	1,348	1,348	1,348	1,348	3,215	6,452	3,215
\$5,000 or more.....	4,762	296,322	12,173	4,762	4,762	4,762	4,762	4,762	296,322	12,173
Returns under \$5,000.....	4,762,003	1,366,632	345,379	4,762,003	2,474,436	1,317,843	2,474,436	4,762,003	1,366,632	345,379
Returns \$5,000 under \$10,000.....	3,215,393	1,663,330	326,271	3,215,393	1,663,330	1,663,330	1,663,330	3,215,393	1,663,330	326,271
Returns \$10,000 or more.....	1,348,196	3,215,333	451,840	267,964	3,215,333	3,215,333	3,215,333	1,348,196	3,215,333	451,840

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
NOTE: Detail may not add to total because of rounding.

INDIVIDUAL INCOME TAX RETURNS FOR 1964

Table 12.—OVERPAYMENT, REFUND, CREDIT ON 1965 TAX, AND TAX DUE, BY ADJUSTED GROSS INCOME CLASSES AND BY TYPE OF TAXPAYMENT

Adjusted gross income classes	Total number of returns	Returns with tax overpayment										Returns with type of payment	
		Number of returns	Refund		Credit on 1965 tax		All items type of payment						
			Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Tax withheld		Refund	Amount (Thousand dollars)			
							Number of returns	Amount (Thousand dollars)			Number of returns	Amount (Thousand dollars)	
													Number of returns
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Grand total.....	65,375,023	39,299,173	5,862,652	37,750,462	4,974,921	1,804,355	117,636	37,022,463	11,638,434	3,891,709	4,609,632		
Taxable returns, total.....	51,306,323	30,143,157	4,957,484	26,781,223	4,338,451	1,567,951	819,042	26,268,250	18,272,239	28,046,407	3,699,727		
Under \$1,000.....	519,777	647,157	36,472	447,654	31,380	39,889	3,329	446,448	40,560	446,448	36,298		
\$1,000 under \$5,000.....	4,274,239	3,994,984	246,276	3,560,620	293,340	39,889	3,329	3,446,788	359,938	3,446,788	246,548		
\$5,000 under \$10,000.....	4,230,995	2,655,021	232,310	2,794,176	223,053	75,330	9,247	2,725,679	1,927,880	2,725,100	216,846		
\$10,000 under \$25,000.....	4,994,752	2,925,758	328,921	2,636,021	310,979	107,015	17,941	2,659,118	1,889,909	2,628,159	302,067		
\$25,000 under \$50,000.....	5,363,460	3,115,553	416,731	3,115,553	373,723	139,911	22,559	3,060,140	1,962,800	3,060,140	378,130		
\$50,000 under \$75,000.....	5,674,381	3,328,912	504,525	3,218,583	474,342	149,176	30,582	3,152,762	1,768,751	3,154,539	427,446		
\$75,000 under \$100,000.....	5,215,394	3,319,201	552,133	3,297,060	586,039	201,803	31,968	3,198,474	2,142,000	3,198,364	430,214		
\$100,000 under \$250,000.....	4,801,475	2,963,562	522,880	2,873,597	495,608	108,029	27,172	2,824,775	2,029,434	2,812,356	478,664		
\$250,000 under \$500,000.....	3,877,806	2,454,908	415,165	2,414,007	388,505	136,211	20,601	2,362,812	1,612,612	2,362,812	378,000		
\$500,000 under \$1,000,000.....	3,018,742	1,623,000	208,676	1,569,464	289,173	82,840	23,769	1,539,682	1,068,336	1,539,682	274,011		
\$1,000,000 under \$15,000,000.....	5,953,499	2,742,949	593,927	2,508,979	420,251	269,242	103,078	2,419,435	3,479,586	2,398,876	447,995		
\$15,000,000 under \$20,000,000.....	1,456,670	400,280	179,698	282,364	97,275	139,359	28,244	263,062	603,762	235,793	69,611		
\$20,000,000 under \$50,000,000.....	1,208,517	351,516	403,547	140,555	131,246	229,830	272,254	100,431	544,783	89,791	61,540		
\$50,000,000 under \$100,000,000.....	158,700	43,239	136,309	34,700	31,246	29,775	105,364	33,910	100,000	7,944	7,944		
\$100,000,000 under \$500,000,000.....	36,426	7,785	65,355	11,211	11,425	6,994	53,919	336	14,609	206	1,840		
\$500,000,000 under \$1,000,000,000.....	1,037	191	5,707	19	308	178	5,199	-	-	-	-		
\$1,000,000,000 or more.....	463	73	6,132	17	817	17	5,313	-	-	-	-		
Non-taxable returns, total.....	14,069,263	9,136,017	935,068	8,965,239	836,470	236,404	98,998	8,813,933	765,595	8,799,201	749,891		
Not adjusted gross income.....	432,317	111,720	64,084	89,500	38,133	32,125	25,151	72,811	26,787	70,328	21,355		
Under \$600.....	3,937,988	3,348,943	115,785	3,377,477	111,245	14,467	4,540	3,327,509	106,184	3,325,378	107,992		
\$600 under \$1,000.....	2,588,100	1,826,365	132,045	1,812,400	129,102	16,381	2,963	1,795,566	121,352	1,794,427	128,924		
\$1,000 under \$5,000.....	4,230,995	1,366,630	135,244	1,332,972	126,923	40,597	4,003	1,303,188	119,107	1,303,252	130,772		
\$5,000 under \$10,000.....	3,877,806	1,606,905	152,562	1,436,371	141,337	41,171	11,004	1,400,274	134,331	1,400,648	131,889		
\$10,000 under \$25,000.....	2,130,568	705,682	123,156	678,737	103,978	16,887	1,718	655,520	99,038	655,769	99,685		
\$25,000 under \$50,000.....	609,471	408,122	78,698	371,873	73,110	19,296	3,397	371,374	67,555	371,374	67,555		
\$50,000 or more.....	32,997,932	21,897,393	2,032,764	21,425,397	1,931,061	36,472	36,393	27,658	83,233	266,393	79,737		
Returns \$5,000 under \$10,000.....	2,130,568	13,636,939	2,408,687	13,342,436	2,240,777	562,105	148,011	13,105,020	9,933,762	13,084,403	2,165,739		
Returns \$10,000 or more.....	9,477,014	3,569,843	1,411,221	2,952,415	783,184	88,174	647,937	2,775,001	4,745,685	2,735,527	598,800		
Returns with tax overpayment—Continued													
Returns by type of payment—Continued													
Adjusted gross income classes	Only tax withheld—Continued		Tax withheld and payments on 1964 declaration					Credit on 1965 tax					Only payments on 1964 declaration
	Credit on 1965 tax		Refund					Credit on 1965 tax					
	Number of returns	Amount (Thousand dollars)	Number of returns	Tax withheld (Thousand dollars)	Payments on 1964 declaration (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Payments on 1964 declaration (Thousand dollars)
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
Grand total.....	101,741	45,711	1,032,071	1,794,746	1,721,111	482,067	48,064	64,647	3,942	1,235,316	2,446,170		
Taxable returns, total.....	134,477	37,300	904,368	1,374,113	1,286,442	438,697	17,797	197,134	372,971	965,250	2,276,405		
Under \$1,000.....	-	-	6,428	426	1,341	5,312	400	5,120	450	1,407	159		
\$1,000 under \$5,000.....	7,913	493	41	3,734	4,323	12,185	2,191	12,948	2,002	77,825	23,523		
\$5,000 under \$10,000.....	4,993	403	21,316	3,734	4,323	12,185	2,191	12,948	2,002	77,825	23,523		
\$10,000 under \$25,000.....	7,994	841	36,882	8,992	11,029	19,715	4,046	22,701	5,195	149,617	42,771		
\$25,000 under \$50,000.....	17,655	1,744	61,439	19,395	16,038	35,342	6,195	36,377	9,697	179,661	60,725		
\$50,000 under \$75,000.....	12,894	2,095	77,641	32,606	26,517	47,872	8,114	41,343	2,213	88,490	72,671		
\$75,000 under \$100,000.....	22,944	2,771	81,427	34,431	27,176	57,136	10,276	44,700	7,224	131,113	117,717		
\$100,000 under \$250,000.....	14,760	2,843	78,899	48,823	39,859	43,926	5,881	45,914	11,533	62,008	13,766		
\$250,000 under \$500,000.....	17,382	1,715	72,890	53,029	36,200	35,964	6,032	47,902	10,267	67,902	14,909		
\$500,000 under \$1,000,000.....	132	1,478	1,827	4,829	30,077	25,138	23,700	6,982	4,987	42,592	60,832		
\$1,000,000 under \$15,000,000.....	46,517	7,242	197,711	222,602	163,138	82,729	28,693	139,599	42,547	107,003	261,417		
\$15,000,000 under \$20,000,000.....	6,023	3,406	100,542	173,372	144,391	37,529	25,539	79,104	35,847	81,005	211,539		
\$20,000,000 under \$50,000,000.....	12,640	11,241	111,379	481,232	369,806	39,281	46,843	126,047	17,136	9,711	724,885		
\$50,000,000 under \$100,000,000.....	1,350	2,019	23,157	184,840	335,246	3,766	13,890	21,309	61,055	112,132	19,409		
\$100,000,000 under \$500,000,000.....	132	-	-	17,711	223,218	608	4,432	4,125	29,427	2,941	201,484		
\$500,000,000 under \$1,000,000,000.....	-	-	55	1,657	26,965	8	138	91	2,466	96	9,209		
\$1,000,000,000 or more.....	-	-	27	304	35,825	4	261	24	1,661	66	45,526		
Non-taxable returns, total.....	27,264	8,411	63,503	18,633	34,669	43,370	28,267	37,513	21,971	275,279	143,251		
Not adjusted gross income.....	2,079	1,128	7,401	2,901	7,747	2,460	1,380	4,394	4,165	37,111	29,551		
Under \$600.....	2,171	10	3,685	677	1,196	2,645	1,422	3,033	1,734	17,796	6,111		
\$600 under \$1,000.....	2,079	2	1,327	1,222	2,246	4,396	1,504	6,662	1,074	6,172	5,399		
\$1,000 under \$5,000.....	9,031	613	10,921	4,841	2,912	9,658	1,482	6,183	1,734	14,063	14,876		
\$5,000 under \$10,000.....	4,094	34	12,618	1,113	3,167	7,035	2,107	7,648	1,496	7,313	14,876		
\$10,000 under \$25,000.....	3,226	79	9,107	1,044	1,362	5,793	1,308	2,743	638	9,999	16,575		
\$25,000 or more.....	11,127	13	13,136	128	128	6,406	6,406	6,406	6,406	31,661	11,283		
Returns \$5,000 under \$10,000.....	4,022	1,070	11,234	43,134	1,000	107,000	32,010	107,000	27,998	97,000	232,400		
Returns \$10,000 under \$15,000.....	4,022	11,000	73,196	222,400	1,000	107,000	32,010	107,000	27,998	97,000	232,400		
Returns \$15,000 or more.....	4,022	4,022	4,022	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120		

Footnote at end of Table. See text for "Description of the sample and limitations of the data" and "Explanations of abbreviations and terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1964

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Table 12.—OVERPAYMENT, REFUND, CREDIT ON 1965 TAX, AND TAX DUE, BY ADJUSTED GROSS INCOME CLASSES AND BY TYPE OF TAXPAYMENT—Continued

Adjusted gross income classes	Returns with tax overpayment—Continued					Returns with tax due at time of filing									
	Returns by type of tax payment—Continued					Total					Returns by type of tax payment				
	Only payments in 1964 declaration—Continued					Tax due at time of filing					Tax withheld and payments on 1964 declaration				
	Refund	Credit on 1965 tax	Number of returns	Amount (Thousand dollars)	Amount (Thousand dollars)	Number of returns	Tax withheld (Thousand dollars)	Tax due at time of filing (Thousand dollars)	Number of returns	Tax withheld (Thousand dollars)	Number of returns	Tax withheld (Thousand dollars)	Payments on 1964 declaration (Thousand dollars)	Tax due at time of filing (Thousand dollars)	Tax due at time of filing (Thousand dollars)
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
Grand total.....	379,885	177,245	947,796	6,087,761	22,547,761	7,008,423	15,776,762	16,241,226	2,381,357	1,400,013	2,148,131	2,500,847	1,775,704		
Taxable returns, total.....	248,118	99,776	776,339	4,607,677	21,058,052	6,423,046	15,810,820	16,211,595	2,555,155	1,397,040	2,148,051	2,500,847	1,775,706		
Under \$1,000.....	12,091	1,035	29,610	2,564	88,364	1,292	7,771	95	149	2,322	73	149	143		
\$1,000 under \$2,000.....	28,942	4,031	57,619	7,751	1,032,431	116,643	284,633	189,993	36,721	11,201	702	1,481	791		
\$2,000 under \$3,000.....	32,366	6,674	76,649	11,964	2,051,740	205,664	1,281,921	511,593	83,134	23,640	1,415	3,776	2,132		
\$3,000 under \$4,000.....	35,150	7,452	81,779	14,778	2,117,137	267,847	1,647,328	753,731	107,262	34,300	6,833	7,370	3,962		
\$4,000 under \$5,000.....	24,181	6,359	75,139	20,233	2,127,812	296,843	1,779,515	1,000,548	155,107	49,621	14,178	11,817	4,901		
\$5,000 under \$7,000.....	14,731	4,682	58,758	14,796	1,845,242	316,350	1,605,424	1,010,492	187,144	65,201	25,858	17,131	10,986		
\$7,000 under \$10,000.....	17,311	3,392	67,383	12,796	1,625,002	339,043	1,276,914	1,018,714	200,004	61,929	39,736	26,116	15,089		
\$10,000 under \$15,000.....	12,844	3,638	47,526	14,685	1,590,577	300,165	1,345,366	1,041,660	191,331	54,609	49,334	30,723	17,653		
\$15,000 under \$20,000.....	9,601	3,581	36,792	13,241	1,801,001	289,974	1,170,466	1,214,227	181,027	54,085	65,207	38,773	21,687		
\$20,000 under \$25,000.....	7,734	13,579	105,767	55,691	3,634,289	1,108,049	3,096,843	4,378,603	63,821	34,002	352,776	200,453	116,296		
\$25,000 under \$30,000.....	7,043	1,125	35,967	42,472	1,049,104	333,452	952,998	1,380,711	293,879	212,639	219,039	280,765	132,045		
\$30,000 under \$50,000.....	12,522	22,928	123,476	123,476	855,446	291,081	262,825	96,505	74,919	302,659	766,292	753,009	418,427		
\$50,000 under \$100,000.....	1,988	7,944	13,526	44,612	115,244	69,000	12,742	37,452	74,919	302,659	766,292	753,009	418,427		
\$100,000 under \$500,000.....	307	3,425	2,737	23,754	26,827	425,117	1,304	19,676	34,330	15,145	153,978	51,767	342,544		
\$500,000 under \$1,000,000.....	11	770	87	2,932	123,770	123,770	13,486	5,818	1,713	1,713	235	2,011	6,746		
\$1,000,000 or more.....	11	539	37	3,874	368	185,380	9	302	235	2,011	235	2,011	6,746		
Non-taxable returns, total.....	128,507	59,288	171,427	68,300	1,339,669	143,390	146,742	4,031	11,002	4,293	52	228	198		
No adjusted gross income.....	13,732	10,399	25,136	18,659	59,304	5,932	3,497	126	408	(1)	(1)	(1)	(1)		
Under \$600.....	9,674	2,352	10,278	3,574	122,772	5,400	2,839	61	132	-	-	-	-		
\$600 under \$1,000.....	15,014	2,603	12,078	2,462	229,956	9,664	12,433	186	336	-	-	-	-		
\$1,000 under \$2,000.....	1,986	3,244	31,377	4,478	470,903	30,596	31,419	793	1,465	-	-	-	-		
\$2,000 under \$3,000.....	20,996	5,812	30,766	5,763	303,664	31,552	36,934	1,037	2,365	1,108	16	43	68		
\$3,000 under \$4,000.....	17,636	4,774	24,084	6,773	175,779	24,962	29,192	1,025	2,683	-	-	-	-		
\$4,000 under \$5,000.....	13,036	3,987	36,792	13,241	1,801,001	12,770	13,486	5,818	1,704	-	-	-	-		
\$5,000 or more.....	12,405	21,787	22,661	19,304	82,143	18,019	12,304	633	1,775	-	-	-	-		
Returns under \$5,000.....	224,741	53,943	393,643	84,713	7,713,977	737,425	4,363,187	1,496,211	264,375	73,433	116,653	12,996	7,065		
Returns \$5,000 under \$10,000.....	98,740	43,122	285,797	36,479	8,466,955	1,591,246	7,338,626	9,779,211	91,287	375,246	146,330	124,595	71,557		
Returns \$10,000 or more.....	3,206	60,180	273,726	307,288	5,856,810	4,797,247	4,062,948	6,999,858	1,298,899	959,333	1,942,710	2,363,004	1,497,182		
Returns with tax due at time of filing—Continued															
Adjusted gross income classes	Returns by type of tax payment—Continued					Returns with neither overpayment nor tax due at time of filing									
	Only payments in 1964 declaration					Neither tax withheld nor payments on 1964 declaration					Returns by type of tax payment				
	Only payments in 1964 declaration					Neither tax withheld nor payments on 1964 declaration					Only payments on 1964 declaration				
	Number of returns	Payments on 1964 declaration (Thousand dollars)	Tax due at time of filing (Thousand dollars)	Number of returns	Tax due at time of filing (Thousand dollars)	Number of returns	Tax withheld (Thousand dollars)	Number of returns	Tax withheld (Thousand dollars)	Number of returns	Payments on 1964 declaration (Thousand dollars)	Number of returns	Payments on 1964 declaration (Thousand dollars)	Number of returns	Tax due at time of filing (Thousand dollars)
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
Grand total.....	1,695,312	3,464,344	1,291,984	2,699,556	1,263,214	3,528,065	143,202	5,235	5,422	5,738	5,230	1,924	7,648	3,368,636	
Taxable returns, total.....	1,688,312	3,460,492	1,287,227	2,642,427	1,133,311	3,517,128	141,287	5,235	5,422	5,738	5,230	1,924	7,648	3,368,636	
Under \$1,000.....	18,728	1,791	31	61,212	1,411	2,236	2,236	47	-	-	-	-	-	-	
\$1,000 under \$2,000.....	36,597	4,569	5,465	624,536	35,992	12,572	10,968	-	-	-	-	-	-	-	
\$2,000 under \$3,000.....	102,059	25,597	13,915	404,654	101,505	17,234	10,161	4,800	2,730	236	7,711	1,180	-	-	
\$3,000 under \$4,000.....	138,710	46,385	25,102	276,619	111,524	17,272	14,971	6,781	-	-	-	-	-	-	
\$4,000 under \$5,000.....	143,000	65,567	26,547	205,434	103,311	17,651	16,297	8,781	-	-	-	-	-	-	
\$5,000 under \$7,000.....	127,538	70,721	34,179	137,255	69,042	16,961	15,438	10,456	-	-	-	-	-	-	
\$7,000 under \$10,000.....	94,713	72,023	35,941	61,105	35,667	12,301	12,600	10,626	2,207	1,601	525	1,108	-	-	
\$10,000 under \$15,000.....	84,631	74,449	33,866	55,555	37,731	14,313	12,301	12,301	-	-	-	-	-	-	
\$15,000 under \$20,000.....	282,789	334,589	163,730	94,614	144,877	16,261	14,233	20,023	-	-	-	-	-	-	
\$20,000 under \$25,000.....	153,511	221,686	147,511	29,991	80,019	2,286	1,872	5,059	10	1,603	2,487	543	2,764	-	
\$25,000 under \$50,000.....	238,653	1,197,446	524,265	28,227	153,854	1,359	618	3,112	-	-	-	-	-	-	
\$50,000 under \$100,000.....	43,565	460,612	203,386	1,792	32,745	1,137	5	2,900	31	177	746	44	1,128	-	
\$100,000 under \$500,000.....	10,113	458,621	65,056	65	27,731	14	14	14	-	-	-	-	-	-	
\$500,000 under \$1,000,000.....	314	56,100	41,607	0	1,283	1	-	-	-	-	-	-	-	-	
\$1,000,000 or more.....	143	86,861	46,543	1	609	-	-	-	-	-	-	-	-	-	
Non-taxable returns, total.....	40,797	4,452	2,707	1,347,227	129,483	3,711,597	1,915	146	-	-	-	1,008	178	3,368,636	
No adjusted gross income.....	(1)	(1)	(1)	54,883	5,446	297,293	-	-	-	-	-	-	-	297,293	
Under \$600.....	1,109	35	36	121,294	5,236	663,273	-	-	-	-	-	-	-	663,273	
\$600 under \$1,000.....	1,113	36	27	210,422	9,495	311,767	-	-	-	-	-	-	-	311,767	
\$1,000 under \$2,000.....	5,894	325	179	427,805	29,262	1,092,416	-	-	-	-	-	-	-	1,092,416	
\$2,000 under \$3,000.....	8,776	400	469	576,062	36,762	1,092,416	-	-	-	-	-	-	-	1,092,416	
\$3,000 under \$4,000.....	8,775	995	567	160,803	23,439	248,907	1,915	146	-	-	-	1,008	178	248,907	
\$4,000 under \$5,000.....	7,683	1,124	730	70,128	14,257	109,121	-	-	-	-	-	-	-	109,121	
\$5,000 or more.....	5,439	5,439	624	17,675	17,675	17,675	-	-	-	-	-	-	-	17,675	
Returns under \$5,000.....	351,548	66,939	47,497	2,920,738	641,896	3,982,562	16,231	18,771	2,701	505	266	1,199	1,328	3,368,636	
Returns \$5,000 under \$10,000.....	597,840	356,450	171,263	610,336	391,179	1,211,919	60,192	4,677	12,800	31	1,924	2,205	377	1,211,919	
Returns \$10,000 or more.....	744,866	3,021,917	1,444,112	138,830	430,189	23,964	16,999	23,912	2,601	3,420	4,414	1,246	5,034	3,928	

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
 * Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
 NOTE: Detail may not add to total because of rounding.

Personal Deductions

(Exemptions, Standard Deduction, Itemized Deductions)

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For 1964, individuals deducted from adjusted gross income exemption allowances of \$112.4 billion, itemized deduction allowances of \$46.8 billion and standard deduction allowances totalling \$20.2 billion. These amounts represented increases of 2.0 percent, 1.7 percent, and 53.6 percent, respectively, over 1963.

EXEMPTIONS FOR TAXPAYERS' DEPENDENTS NUMBERED 74.7 MILLION

Table K shows that a total of 187.3 million exemptions were reported on the 65.4 million returns for 1964. Total exemptions included 104.8 million for the taxpayers, 74.7 million for their dependents, 7.6 million for taxpayers who were age 65 or over, and almost 107,000 for taxpayers who were blind.

Exemptions for taxpayer and spouse increased by 2.1 million over 1963. Exemptions for dependents increased by 1.2 million, and exemption for age and blindness increased by 406,000 over 1963.

No detailed data on exemptions are included in this volume; however, many recent reports in this *Statistics of Income* series contain detailed exemption information by size of adjusted gross income. See, for example, table 22 in *Statistics of Income—1963, Individual Income Tax Returns*.

Table K.—NUMBER OF EXEMPTIONS BY TYPE
[Taxable and nontaxable returns]

Type of exemption	Number of returns	Number of exemptions
Total.....	65,378,401	187,253,469
Taxpayer's exemptions, total.....	65,378,401	112,557,493
Taxpayer and spouse.....	65,378,401	104,814,483
Age 65 or over.....	5,151,133	7,636,660
Blindness.....	103,973	106,550
Dependent's exemptions.....	31,439,059	74,695,976

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

*Spouse included on jointly filed returns and on some separate returns of husband or wife where no spouse elected to claim the other's exemption.

STANDARD DEDUCTION TOTAL INCREASES 54 PERCENT WITH INTRODUCTION OF MINIMUM STANDARD DEDUCTION

The standard deduction was reported on 38 million returns in 1964 and the amount claimed totaled \$20.2 billion. These figures represented increases of 7.7 percent and 53.6 percent, respectively, over the 1963 levels. Returns claiming a standard deduction in 1964 constituted 58.2 percent of all individual returns compared with 55.3 percent in 1963. The upward movement in this proportion in 1964 reversed a long term trend and was the result of the introduction of the minimum standard deduction provision.

The Revenue Act of 1964 provided for a minimum standard deduction as an alternative to the 10 percent method of calculating the deduction already in effect. The minimum standard deduction was \$200 (\$100 for married persons filing separately) plus \$100 for each allowable exemption. This deduction, like the regular 10 percent standard deduction, could not exceed \$1,000 (\$500 for married persons filing separately). The taxpayer had the option to elect whichever method afforded him the most benefit. However, indications are that some taxpayers elected the more familiar 10 percent deduction when the minimum standard deduction would have been greater.

Table L shows that taxpayers on 23.5 million returns elected the minimum standard deduction totaling \$10.6 billion. The remaining 14.5 million returns showed taxpayers using the regular 10 percent method which amounted to \$9.6 billion. As was expected, the majority

Table L.—NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY FORM OF DEDUCTION AND BY ADJUSTED GROSS INCOME CLASSES

(Taxable and nontaxable returns)

Adjusted gross income classes	All returns		Returns with itemized deductions	
	Number of returns	Total amount of itemized deductions (Thousand dollars)	Number of returns	Total itemized deductions (Thousand dollars)
	(1)	(2)	(3)	(4)
Total.....	165,375,601	66,989,008	61,409,591	40,234,084
Under \$3,000.....	120,893,892	8,656,438	9,379,420	1,894,086
\$3,000 under \$5,000.....	12,100,061	8,457,233	4,223,408	4,435,899
\$5,000 under \$10,000.....	22,904,094	16,493,186	13,066,665	19,350,827
\$10,000 or more.....	9,477,634	23,385,092	7,239,838	41,151,276
Adjusted gross income classes	Returns with 10 percent standard deduction		Returns with minimum standard deduction	
	Number of returns	10 percent standard deduction (Thousand dollars)	Number of returns	Total minimum standard deduction (Thousand dollars)
	(5)	(6)	(7)	(8)
Total.....	14,301,043	9,570,404	23,532,668	10,577,899
Under \$3,000.....	352,062	70,438	17,729,924	6,689,897
\$3,000 under \$5,000.....	3,863,092	1,533,739	4,021,450	2,487,596
\$5,000 under \$10,000.....	8,048,139	5,941,931	3,793,274	3,400,408
\$10,000 or more.....	2,237,776	2,833,826	—	—

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
Includes 632,327 returns with no adjusted gross income which were considered to have no deductions.

NOTE: Detail may not add to total because of rounding.

(75 percent) of returns with the minimum standard deduction had income under \$3,000.

Table 13 presents some other characteristics of taxpayers who used the minimum standard deduction. For example, 85.2 percent of their adjusted gross income was salaries and wages and 6.7 percent was business and farm income. Forty percent of the minimum standard deduction returns were filed jointly, a much lower proportion than that for all returns. About 10.6 percent of the minimum standard deduction returns had an additional exemption for age.

Detailed income and tax data classified by size of adjusted gross income are presented for standard deduction returns, using either method, in table 14.

ITEMIZED DEDUCTION RETURNS DECLINE

Table M shows that itemized deduction returns declined by 1.2 million from 1963 to 26.9 million for 1964. This decrease was due to the introduction of the new

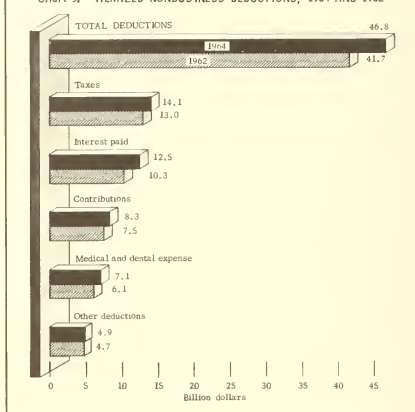
Table M.—TOTAL ITEMIZED DEDUCTIONS: 1961-1964

(Taxable and nontaxable returns)

Income year	Returns with itemized deductions					
	Total number of returns	Number of returns	Percent of all returns	Adjusted gross income (Million dollars)	Amount (Million dollars)	Percent of adjusted gross income
	(1)	(2)	(3)	(4)	(5)	(6)
1961.....	61,909	2,000	41.1	19,764	38,391	19.4
1962.....	62,112	2,000	42.2	21,004	41,961	19.6
1963.....	63,543	2,000	44.0	23,115	40,093	19.8
1964.....	61,375	2,000	41.2	20,003	36,532	18.2

minimum standard deduction which gave certain low income taxpayers who had itemized in previous years a bigger deduction for 1964. A rough estimate of the magnitude of the shift from itemized to standard deduction would be 2.5 million returns. This figure was derived by adding the 1.2 million decrease in itemized returns from 1963 to 1964, to the average year to year increase of 1.3 million itemized returns during the period 1959-1963.

Total itemized deductions of \$46.8 billion for 1964 increased by only \$779 million over 1963. Chart 3 compares the major types of deductions for 1964 and 1962. Detailed itemized deductions were not tabulated for 1963.

Chart 3.—ITEMIZED NONBUSINESS DEDUCTIONS, 1964 AND 1962

Detailed income and tax data classified by size of adjusted gross income are presented for itemized deduction returns in table 15. Table 18 presents a distribution of itemized deduction returns classified by the ratio of deductions to adjusted gross income (computed for each return). The table is divided into five parts: one each for total deductions, medical and dental expense, taxes paid, interest paid, and contributions.

MEDICAL DEDUCTION EXCEEDED \$7.1 BILLION

Table N shows that individuals who itemized their deductions claimed \$7.1 billion of deductions for medical and dental expenses on 16.7 million Form 1040 returns for 1964. This deduction resulted after certain limitations were applied to the expenditures (see explanation below).

A deduction for unreimbursed medical and dental expense was allowed, with limitations, to taxpayers who itemized these expenses on Form 1040. A supplementary schedule, Form 2948 "Medical and Dental Expense Statement," was available for taxpayers to record expenses and compute the deduction. The column headings

Table N.—RETURNS WITH DEDUCTION FOR MEDICAL EXPENSE BY ADJUSTED GROSS INCOME CLASSES

Returns with deduction for medical and dental expenses												
Adjusted gross income class (dollars)	Number of returns	Total medical, dental, and drug deduction (thousands of dollars)	Returns with deduction for medical and dental expenses			Deductions for persons in Group II						
			Number of returns	Amount (thousands of dollars)	Total medical, dental, and drug deduction (thousands of dollars)	Group I			Group II			
						Number of returns	Amount (thousands of dollars)	Adjusted gross income (thousands of dollars)	Number of returns	Adjusted gross income (thousands of dollars)	Amount (thousands of dollars)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Total 1964.....	11,794,631	1,249,749	2,636,216	24,444,444	1,249,749	1,249,749	1,249,749	1,249,749	1,249,749	1,249,749	1,249,749	1,249,749
Taxable returns, 1,000,000 or more.....	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Under \$1,000.....	6,700	6,700	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$1,000 under \$1,500.....	10,000	10,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$1,500 under \$2,000.....	10,000	10,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$2,000 under \$2,500.....	10,000	10,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$2,500 under \$3,000.....	10,000	10,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$3,000 under \$3,500.....	10,000	10,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$3,500 under \$4,000.....	10,000	10,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$4,000 under \$4,500.....	10,000	10,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$4,500 under \$5,000.....	10,000	10,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$5,000 under \$6,000.....	10,000	10,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$6,000 under \$7,000.....	10,000	10,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$7,000 under \$8,000.....	10,000	10,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$8,000 under \$9,000.....	10,000	10,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$9,000 under \$10,000.....	10,000	10,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$10,000 under \$15,000.....	10,000	10,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$15,000 under \$20,000.....	10,000	10,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$20,000 under \$25,000.....	10,000	10,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$25,000 under \$30,000.....	10,000	10,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$30,000 under \$35,000.....	10,000	10,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$35,000 under \$40,000.....	10,000	10,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$40,000 under \$45,000.....	10,000	10,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$45,000 under \$50,000.....	10,000	10,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$50,000 under \$100,000.....	10,000	10,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$100,000 or more.....	10,000	10,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Non-taxable returns, 1,000,000 or more.....	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Under \$600.....	18,000	6,414	3,499	11,36	4,222	5,308	6,271	4,272	1,130	3,996	1,406	47
\$600 under \$1,000.....	36,778	4,736	43,006	18,666	15,070	11,525	38,136	30,497	11,872	21,660	16,147	1,994
\$1,000 under \$1,500.....	36,213	5,554	2,763	19,044	30,482	17,046	17,458	33,876	73,094	100,405	9,717	1,994
\$1,500 under \$2,000.....	37,514	8,910	20,346	5,496	104,897	160,230	30,777	79,586	98,311	245,740	9,799	1,994
\$2,000 under \$2,500.....	39,643	1,031,360	198,954	199,489	440,467	146,735	434,660	73,995	99,125	128,136	9,778	1,994
\$2,500 under \$3,000.....	39,643	1,031,360	198,954	199,489	440,467	146,735	434,660	73,995	99,125	128,136	9,778	1,994
\$3,000 under \$3,500.....	39,643	1,031,360	198,954	199,489	440,467	146,735	434,660	73,995	99,125	128,136	9,778	1,994
\$3,500 under \$4,000.....	39,643	1,031,360	198,954	199,489	440,467	146,735	434,660	73,995	99,125	128,136	9,778	1,994
\$4,000 under \$4,500.....	39,643	1,031,360	198,954	199,489	440,467	146,735	434,660	73,995	99,125	128,136	9,778	1,994
\$4,500 under \$5,000.....	39,643	1,031,360	198,954	199,489	440,467	146,735	434,660	73,995	99,125	128,136	9,778	1,994
\$5,000 or more.....	39,643	1,031,360	198,954	199,489	440,467	146,735	434,660	73,995	99,125	128,136	9,778	1,994
Returns under \$5,000.....	4,829,076	16,346,786	1,981,311	16,346,786	1,981,311	16,346,786	1,981,311	16,346,786	1,981,311	16,346,786	1,981,311	16,346,786
Returns \$5,000 under \$10,000.....	3,325,446	60,466,911	3,325,446	60,466,911	3,325,446	60,466,911	3,325,446	60,466,911	3,325,446	60,466,911	3,325,446	60,466,911
Returns \$10,000 or more.....	3,639,644	60,466,911	3,639,644	60,466,911	3,639,644	60,466,911	3,639,644	60,466,911	3,639,644	60,466,911	3,639,644	60,466,911

See text for description of the sample and instructions for the data. The data are "rounded" to the nearest dollar.

in table N conform generally to the language of Form 2948 (a facsimile appears in the back of this report).

Persons in Group I included (1) taxpayer and wife if either was age 65 or over, and (2) each dependent parent of the taxpayer who was age 65 or over. Persons in Group II included (1) taxpayer and wife if both were under age 65, (2) dependent parents under age 65, and (3) all other dependents regardless of age. A return was classified in both Group I and Group II if the taxpayer had deduction for expenses related to persons in both categories.

Returns with deduction of expenses for Group I individuals numbered 2.6 million and showed a deduction totaling almost \$2.1 billion. Prior to 1964, the deduction for Group I included expenses for drugs (and medicine) only to the extent that they exceeded 1 percent of adjusted gross income. All other medical and dental expense was allowed in full as a deduction for Group I. The Revenue Act of 1964 removed the 1 percent floor on medicine and drugs and allowed a full deduction for all such expenses.

Returns with deduction of expenses for Group II individuals numbered 14.2 million and showed a deduction totaling \$5.0 billion. The 1 percent floor on drug expense still applied to Group II. In computing the deduction for Group II, a taxpayer added the drug expense in excess of the 1 percent floor to the other medical and dental expense and reduced the sum by 3 percent of adjusted gross income. The remainder was the deduction for Group II.

The computed medical expense deduction was subject to maximum dollar allowances based on the total number of exemptions other than those for age and blindness. The maximum was \$5,000 per exemption but not more than

\$10,000 for individuals taxed as single taxpayers and \$20,000 for other taxpayers. However, disabled taxpayers over 65 were each eligible for a maximum deduction of \$20,000.

TAXES PAID MOST FREQUENTLY REPORTED DEDUCTION

Over \$14 billion of State and local taxes paid were deducted on 26.6 million Forms 1040, which represented 98.7 percent of the itemized deduction returns for 1964. Although the Revenue Act of 1964 disallowed a personal deduction for State cigarette and tobacco taxes, automobile and driving license fees, alcoholic beverage taxes,

Chart 4.—PERCENTAGE DISTRIBUTION OF TAXES DEDUCTED, BY TYPE OF TAX, 1964

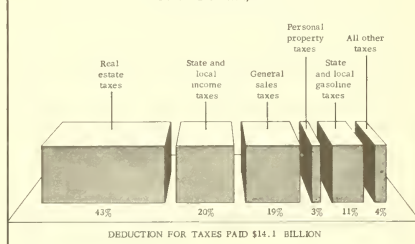


Table O.—DEDUCTION FOR TAXES BY TYPES OF TAX AND ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Taxes deducted					
	Total			State and local income taxes		
	Number of returns	Adjusted gross income (Thousand dollars)	Amount of taxes (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)
Grand total.....	26,258,769	264,725,836	14,709,830	17,369,311	9,059,259	1,321,273
Taxable returns, total.....	24,888,621	236,791,341	13,647,613	16,161,767	8,666,676	1,253,339
\$600 under \$1,000.....	10,133	1,134	504	119,621	17,461	101
\$1,000 under \$2,000.....	338,470	5,361,239	40,131	156,299	376,213	35,673
\$2,000 under \$3,000.....	985,702	23,362,238	156,299	776,213	67,891	76,326
\$3,000 under \$4,000.....	1,927,006	57,371,660	379,092	706,493	134,931	139,498
\$4,000 under \$5,000.....	2,666,179	127,891,881	267,466	1,218,725	232,415	239,599
\$5,000 under \$6,000.....	2,428,377	14,670,823	71,466	1,456,235	346,956	199,773
\$6,000 under \$7,000.....	2,000,160	12,977,916	1,766,241	2,096,261	478,377	239,206
\$7,000 under \$8,000.....	2,864,839	21,335,467	1,477,234	2,339,960	551,776	302,000
\$8,000 under \$9,000.....	2,466,644	23,611,153	1,114,637	2,070,871	569,861	279,719
\$9,000 under \$10,000.....	1,960,953	19,379,018	1,062,132	1,643,298	486,534	129,787
\$10,000 under \$15,000.....	718,024	59,261,259	3,202,159	4,070,199	1,431,039	735,339
\$15,000 under \$20,000.....	1,206,625	20,216,192	1,159,076	1,036,752	503,981	289,234
\$20,000 under \$30,000.....	1,592,958	37,242,958	1,684,368	1,039,176	639,776	218,577
\$30,000 under \$40,000.....	133,911	17,156,065	522,387	129,272	159,415	49,948
\$40,000 under \$50,000.....	34,012	5,554,542	184,016	28,407	65,185	14,703
\$50,000 under \$100,000.....	1,132	697,381	30,179	879	4,698	793
\$100,000 or more.....	623	946,761	36,482	387	6,257	627
Nontaxable returns, total.....	1,370,148	5,734,493	623,217	1,277,543	389,733	82,642
Under \$600.....	25,357	8,812	6,595	17,500	4,691	562
\$600 under \$1,000.....	73,421	13,629	19,526	29,606	10,193	1,322
\$1,000 under \$2,000.....	398,198	61,029	279,536	279,536	76,963	167,111
\$2,000 under \$3,000.....	428,250	1,066,646	130,698	308,528	86,001	166,653
\$3,000 under \$4,000.....	355,975	1,029,855	177,377	259,609	177,134	154,324
\$4,000 under \$5,000.....	230,736	874,613	127,337	159,101	20,390	155,972
\$5,000 or more.....	246,899	1,847,410	161,735	201,223	87,271	214,341
Returns under \$5,000.....	6,330,727	21,475,493	1,536,557	3,779,533	745,091	314,004
Returns \$5,000 under \$10,000.....	12,003,716	75,136,647	7,773,469	10,700,444	2,461,008	1,169,136
Returns \$10,000 or more.....	7,924,206	125,879,696	9,965,825	6,139,515	2,828,230	1,117,321

Taxes deducted—Continued						
Adjusted gross income classes	State and local income taxes		Personal property taxes		State and local gasoline taxes	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(8)	(9)	(10)	(11)	(12)	(13)
Grand total.....	15,874,924	2,862,151	7,930,565	397,485	23,459,744	1,773,615
Taxable returns, total.....	15,417,600	2,819,326	7,491,445	377,118	21,371,333	1,719,812
\$600 under \$1,000.....	44	77	68,774	1,974	176,448	7,639
\$1,000 under \$2,000.....	129,285	2,971	20,279	5,260	375,856	33,137
\$2,000 under \$3,000.....	394,106	11,527	182,736	35,718	2,871,261	174,606
\$3,000 under \$4,000.....	736,678	28,172	356,855	10,830	1,085,089	64,243
\$4,000 under \$5,000.....	1,164,929	58,636	532,819	18,163	1,659,415	99,414
\$5,000 under \$6,000.....	1,506,878	10,626	767,654	25,215	2,621,270	144,004
\$6,000 under \$7,000.....	1,779,206	12,620	862,736	35,718	2,871,261	174,606
\$7,000 under \$8,000.....	1,812,034	13,956	878,234	34,554	2,592,145	183,706
\$8,000 under \$9,000.....	1,623,091	16,613	786,176	25,296	2,679,779	165,770
\$9,000 under \$10,000.....	1,270,498	15,460	600,290	18,613	1,806,671	136,604
\$10,000 under \$15,000.....	3,352,276	577,307	1,583,816	86,884	4,383,478	300,421
\$15,000 under \$20,000.....	250,676	297,542	449,663	28,247	1,069,027	85,481
\$20,000 under \$30,000.....	770,626	647,599	387,666	67	872,169	68,816
\$30,000 under \$40,000.....	379,288	379,499	279,678	14,888	111,213	8,629
\$40,000 under \$50,000.....	26,007	172,303	15,847	10,863	23,770	2,417
\$50,000 under \$100,000.....	337	20,760	1,077	2,077	677	2,337
\$100,000 or more.....	337	20,760	1,077	2,077	677	2,337
Nontaxable returns, total.....	456,984	4,303	439,100	19,567	1,068,411	57,015
Under \$600.....	3,738	244	20,918	481	8,122	362
\$600 under \$1,000.....	12,091	311	80,103	2,269	27,915	1,046
\$1,000 under \$2,000.....	31,547	5,087	109,005	4,285	156,272	8,381
\$2,000 under \$3,000.....	102,005	5,087	109,005	4,285	256,858	12,804
\$3,000 under \$4,000.....	39,672	5,001	103,009	4,410	249,839	13,457
\$4,000 under \$5,000.....	67,837	49,865	49,865	2,082	347,180	8,660
\$5,000 or more.....	90,394	23,771	76,100	6,030	181,825	1,428
Returns under \$5,000.....	3,774,749	118,612	1,526,777	49,366	4,331,334	243,018
Returns \$5,000 under \$10,000.....	8,099,222	71,913	3,942,487	129,332	11,659,255	91,457
Returns \$10,000 or more.....	3,000,953	2,000,381	2,662,131	138,799	6,473,885	279,326

NOTE: Detail may not add to total because of rounding.

and certain miscellaneous excise taxes, the taxes paid deduction for 1964 increased 7.9 percent over 1962.

Chart 4 presents a percent distribution of taxes paid by type of tax. Table O shows the number of returns with, and amount of taxes paid by type of tax and by income classes. The types of tax are described below.

Real estate

The largest portion of the deduction for taxes, 43.0 percent, was taxes imposed upon real estate, amounted to almost \$6.1 billion. This deduction was reported on 72.9 percent of the returns with taxes deducted.

General sales

Over 84 percent of the returns with taxes deducted showed an amount of State and local retail sales taxes. The deduction, amounting to \$2.6 billion, was 18.6 percent of total taxes paid.

State and local income

The deduction for income taxes imposed by States, and by political subdivisions thereof, amounted to about \$2.9 billion, or 20.3 percent of total taxes. Almost 71 percent of this deduction was reported on returns with income \$10,000 or more.

Personal property

Only 2.8 percent, \$397 million, of taxes deducted represented State and local ad valorem taxes on personal property imposed on an annual basis.

State and local gasoline

Almost \$1.6 billion of non-Federal gasoline taxes were reported on 22.5 million returns. This was the most fre-

quently deducted tax, being claimed on 84.6 percent of all returns with taxes deducted.

All other

The remaining 4.0 percent of taxes deducted, \$569 million, included State transfer taxes (incurred in the production of income), foreign taxes paid (if not claimed as a tax credit), and any amounts of taxes not specifically identified. All taxes related to a taxpayer's trade or business were deducted on schedule C or F.

Table P.—RETURNS WITH HOME MORTGAGE INTEREST DEDUCTION: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY SIZE OF DEDUCTION AND BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns with home mortgage interest deduction	Size of deduction												
		under \$50		\$50 under \$100		\$100 under \$250		\$250 under \$500		\$500 under \$1,000		\$1,000 under \$500		
		Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total.....	12,947,834	6,393,183	360,230	9,982	329,315	3,652	1,631,890	28,619	1,688,649	419,764	1,688,638	590,327	1,689,924	766,093
Taxable returns, total.....	12,404,121	6,115,135	339,883	9,341	300,593	3,553	1,616,298	27,511	1,616,466	419,764	1,616,466	566,363	1,595,476	735,888
Under \$1,000.....														
\$1,000 under \$5,000.....	988,742	4,790	4,798	132	5,324	779	10,491	1,972	24,121	5,214	19,555	6,764	12,113	5,759
\$5,000 under \$10,000.....	1,876,610	23,669	19,661	400	29,772	1,469	24,231	3,998	64,668	36,108	86,797	21,213	95,498	
\$10,000 under \$15,000.....	370,771	96,830	25,913	708	39,258	2,225	69,093	10,821	70,794	17,334	49,157	16,849	36,705	16,528
\$15,000 under \$20,000.....	636,330	211,749	59,771	974	69,977	3,790	119,991	17,951	113,991	49,156	97,588	33,912	87,305	38,889
\$20,000 under \$25,000.....	1,397,678	403,079	49,630	1,408	69,234	5,280	1,719,219	29,698	186,462	46,393	179,215	59,238	156,112	68,791
\$25,000 under \$30,000.....	879,610	687,242	169,371	1,138	65,597	6,991	1,319,766	32,976	264,668	64,393	186,797	21,213	95,498	
\$30,000 under \$35,000.....	1,612,302	317,336	39,336	1,080	70,156	5,282	1,813,813	29,698	31,429	39,776	23,421	81,831	23,421	99,918
\$35,000 under \$40,000.....	1,769,646	466,844	50,211	891	49,338	3,334	1,649,768	25,393	139,568	44,635	138,561	76,839	109,360	101,661
\$40,000 under \$45,000.....	1,009,688	695,668	169,668	1,138	65,597	6,991	1,319,766	32,976	264,668	64,393	186,797	21,213	95,498	
\$45,000 under \$50,000.....	1,311,761	174,533	30,211	1,385	76,968	5,282	1,649,768	25,393	139,568	44,635	138,561	76,839	109,360	101,661
\$50,000 under \$55,000.....	696,599	425,872	118,867	974	69,977	3,790	1,319,766	32,976	264,668	64,393	186,797	21,213	95,498	
\$55,000 under \$60,000.....	479,371	403,044	89,918	1,138	65,597	6,991	1,319,766	32,976	264,668	64,393	186,797	21,213	95,498	
\$60,000 under \$65,000.....	464,701	464,701	464,701	1,138	65,597	6,991	1,319,766	32,976	264,668	64,393	186,797	21,213	95,498	
\$65,000 under \$70,000.....	71,223	8,841	179	1	144	13	4	4	349	88	423	149	418	189
\$70,000 under \$75,000.....	208	273	4	-	4	-	4	4	1	5	1	10	3	12
\$75,000 under \$80,000.....	64	121	1	-	1	-	4	4	1	1	1	1	2	6
\$80,000 or more.....														
Non-taxable returns, total.....	543,661	276,696	20,347	641	28,722	2,393	65,592	9,908	64,997	16,000	69,819	23,966	67,448	30,347
Under \$500.....														
\$500 under \$1,000.....	6,236	9,923	10,000	272	2,322	154	2,742	440	3,141	798	2,625	899	2,902	1,292
\$1,000 under \$2,000.....	16,533	23,031	5,626	772	6,908	498	14,765	2,651	10,997	2,715	4,400	3,154	6,425	2,866
\$2,000 under \$3,000.....	72,777	62,881	6,607	145	6,111	431	16,959	2,591	16,432	3,281	13,660	4,589	13,955	6,016
\$3,000 under \$4,000.....	106,269	45,181	6,607	216	6,111	431	16,959	2,591	16,432	3,281	13,660	4,589	13,955	6,016
\$4,000 under \$5,000.....	116,423	47,130	6,607	216	6,111	431	16,959	2,591	16,432	3,281	13,660	4,589	13,955	6,016
\$5,000 or more.....	136,831	95,090	307	8	5,760	436	7,000	1,415	1,434	3,088	16,869	8,631	16,410	7,968
Returns under \$5,000.....	1,337,610	507,786	101,183	2,863	1,11,997	9,717	291,771	43,385	260,120	64,222	219,230	75,728	188,197	83,955
Returns \$5,000 under \$10,000.....	1,876,610	24,669	18,000	400	29,772	1,469	24,231	3,958	64,668	36,108	86,797	21,213	95,498	
Returns \$10,000 or more.....	4,679,603	2,667,036	79,743	1,913	107,186	9,708	264,956	49,513	218,316	47,743	133,155	47,669	122,555	
Adjusted gross income classes	Number of returns	Size of deduction—Continued												
		\$500 under \$1,000		\$1,000 under \$2,000		\$2,000 under \$5,000		\$5,000 under \$10,000		\$10,000 under \$20,000		\$20,000 or more		
		Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	
(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	
Grand total.....	1,438,346	798,781	1,288,038	769,388	935,000	698,721	662,660	560,346	419,512	393,897	840,339	1,343,136	36,523	95,787
Taxable returns, total.....	1,404,121	767,887	1,246,438	741,381	897,320	670,448	636,196	539,066	398,315	376,679	796,850	988,239	32,668	82,915
Under \$1,000.....														
\$1,000 under \$2,000.....	7,909	3,292	4,209	674	9,921	5,109	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	22,531	12,321	12,778	7,923	9,921	5,109	16,559	13,915	3,552	2,793	4,305	5,210	-	-
\$3,000 under \$4,000.....	54,265	29,349	36,518	26,874	17,980	13,533	4,460	4,231	5,603	6,128	-	-	-	-
\$4,000 under \$5,000.....	112,483	61,597	76,906	49,741	47,055	34,837	23,195	19,609	10,279	9,667	15,602	18,183	-	-
\$5,000 under \$7,000.....	180,120	98,643	143,162	91,251	91,608	68,867	48,248	40,924	16,713	15,929	26,088	32,818	-	-
\$7,000 under \$10,000.....	220,816	127,237	159,654	108,653	111,904	85,459	60,346	50,528	25,631	24,612	42,412	50,705	9,174	9,174
\$10,000 under \$15,000.....	183,447	107,173	159,008	108,598	123,268	91,968	63,130	76,684	48,813	48,813	64,776	51,666	-	-
\$15,000 under \$20,000.....	159,264	89,171	131,339	95,145	124,177	93,222	84,333	71,327	50,632	7,700	44,277	66,774	-	-
\$20,000 under \$25,000.....	251,915	153,059	213,303	203,238	209,228	228,835	190,378	156,264	107,750	107,750	133,079	153,079	4,566	11,128
\$25,000 under \$30,000.....	200,816	98,643	143,162	91,251	91,608	68,867	48,248	40,924	16,713	15,929	26,088	32,818	5,222	12,402
\$30,000 under \$35,000.....	412,720	259,339	393,338	297,677	354,693	267,031	218,864	208,868	28,522	28,099	44,126	101,898	15,098	37,848
\$35,000 under \$40,000.....	113,153	76,906	108,653	111,904	85,459	60,346	50,528	25,631	24,612	24,612	42,412	50,705	3,853	11,091
\$40,000 under \$45,000.....	48	266	409	263	427	342	367	311	269	303	209	1,079	3,766	
\$45,000 under \$50,000.....	13	5	6	10	7	11	-	-	-	-	186	100	49	228
\$50,000 or more.....	3	2	3	2	2	1	-	-	-	-	29	41	16	76
Non-taxable returns, total.....	53,625	27,644	43,671	8,307	37,680	28,241	26,264	21,776	18,401	17,218	43,489	54,895	3,835	12,872
Under \$500.....														
\$500 under \$1,000.....	6,585	3,634	5,950	3,796	2,827	4,130	1,827	1,585	4,229	3,954	3,214	4,395	-	-
\$1,000 under \$2,000.....	11,931	6,597	6,959	6,514	5,833	4,605	3,723	3,111	5,817	5,499	4,486	5,708	-	-
\$2,000 under \$3,000.....	11,189	6,211	11,108	7,027	6,611	4,937	3,964	3,964	5,181	5,181	7,927	9,311	3,835	12,872
\$3,000 under \$4,000.....	29,349	12,778	12,778	7,923	9,921	5,109	16,559	13,915	3,552	2,793	4,305	5,210	-	-
\$4,000 under \$5,000.....	16,227	8,733	10,506	6,790	15,023	11,250	10,942	9,321	6,769	4,565	20,765	26,422	-	-
Returns under \$5,000.....	123,800	76,128	88,164	77,058	47,568	35,633	31,681	26,870	20,823	19,677	37,292	39,811	1,111	(1)
Returns \$5,000 under \$10,000.....	869,709	476,817	682,123	466,462	512,747	382,626	319,357	269,934	158,140	149,770	200,915	237,921	5,131	11,091
Returns \$10,000 or more.....	464,545	254,762	427,023	370,888	376,685	280,462	212,337	227,552	263,548	227,552	263,548	370,760	82,075	

* Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

DEDUCTION FOR HOME MORTGAGE INTEREST
ALMOST \$6.4 BILLION

Of the \$12.5 billion interest paid deducted for 1964, over 50 percent was for home mortgage interest. Sixty percent (12.9 million) of the returns with any interest deducted showed home mortgage interest.

Table P presents a size distribution of the home mortgage interest deduction by income classes. The average (mean) deduction was \$494. Returns with income

under \$5,000 showed an average deduction of \$343, while those in the class \$5,000 under \$10,000 had an average deduction of \$447. In the income class \$10,000 or more, the average rose to \$625.

Home mortgage interest deducted included such items as (1) interest paid by a tenant-stockholder on his portion of indebtedness of a cooperative apartment, (2) interest paid by a condominium apartment owner allocable to his share of the property, and (3) redeemable ground rents paid or accrued.

TABLE 11.11—CHARACTERISTICS OF RETURNS WITH MINIMUM STANDARD DEDUCTION: ADJUSTED GROSS INCOME, SELECTED SOURCES OF INCOME, EXEMPTIONS, DEDUCTION, AND TAX, BY ADJUSTED GROSS INCOME CLASSES—Con.

PART 11.11—SEPARATE RETURNS OF INDIVIDUALS AND RETURNS OF SIMPLE PERSONS														
All returns with minimum standard deduction														
Returns with at least one age exemption														
Adjusted gross income classes	Number of returns	Adjusted gross income (thousand dollars)	Minimum standard deduction (thousand dollars)	Income tax after credit (thousand dollars)	Number of exemptions	Adjusted gross income (thousand dollars)	Minimum standard deduction (thousand dollars)	Income tax after credits (thousand dollars)	Number of exemptions	Amount of sales tax deduction (thousand dollars)	Income tax after deduction (thousand dollars)	Income tax after credits and deductions (thousand dollars)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		
Grand total.....	13,279,297	17,483,877	18,156,215	4,494,004	961,427	259,834	377,496	677,033	33,963	12,391,187	16,743,427	16,043,703	4,059,148	912,451
Married returns, total.....	6,279,297	7,433,497	13,173,362	2,176,313	661,427	259,834	377,496	677,033	33,963	1,479,127	7,603,619	13,209,659	2,038,286	912,451
Under \$5,000.....	3,297,101	3,850,164	7,431,123	1,192,528	202,547	114,421	131,421	22,428	1,445	3,297,101	3,850,164	7,431,123	1,192,528	3,297,101
\$5,000 under \$10,000.....	2,439,696	2,898,427	5,841,941	755,971	121,243	214,243	300,327	49,240	13,143	2,439,696	2,898,427	5,841,941	755,971	2,439,696
\$10,000 under \$15,000.....	1,115,655	1,407,359	3,481,941	58,941	36,289	72,411	253,321	29,246	1,715	1,115,655	1,407,359	3,481,941	58,941	1,115,655
\$15,000 under \$20,000.....	12,211	17,644	77,644	9,207	1,906	12,200	17,424	1,933	1,177	12,211	17,644	77,644	9,207	12,211
\$20,000 under \$25,000.....	3,704	24,327	26,993	3,143	1,423	-	-	-	-	3,704	24,327	26,993	3,143	3,704
\$25,000 under \$30,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$30,000 under \$100,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nonmarital returns, total.....	6,999,999	10,050,380	10,682,853	2,317,289	789,979	1,042,564	956,211	319,885	-	1,912,060	8,840,332	9,614,054	1,766,862	1,187
Under \$5,000.....	3,538,303	3,883,482	7,431,123	1,192,528	137,143	290,996	42,426	26,274	-	3,538,303	3,883,482	7,431,123	1,192,528	3,538,303
\$5,000 under \$10,000.....	2,486,648	2,971,074	5,841,941	755,971	402,179	866,268	339,174	104,779	-	2,486,648	2,971,074	5,841,941	755,971	2,486,648
\$10,000 under \$15,000.....	312,430	421,971	1,371,971	138,078	63,898	137,121	144,399	23,189	-	312,430	421,971	1,371,971	138,078	312,430
\$15,000 under \$20,000.....	82,451	468,652	77,644	6,451	1,916	15,041	15,041	2,536	-	82,451	468,652	77,644	6,451	82,451
\$20,000 under \$25,000.....	15,842	111,319	18,843	7,083	-	-	-	-	-	15,842	111,319	18,843	7,083	15,842
\$25,000 under \$30,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$30,000 under \$100,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted gross income classes	Number of returns	Adjusted gross income (thousand dollars)	Minimum standard deduction (thousand dollars)	Income tax after credit (thousand dollars)	Number of exemptions	Adjusted gross income (thousand dollars)	Minimum standard deduction (thousand dollars)	Income tax after credit (thousand dollars)	Number of exemptions	Amount of sales tax deduction (thousand dollars)	Income tax after deduction (thousand dollars)	Income tax after credits and deductions (thousand dollars)		
(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)		
Grand total.....	626,779	219,231	431,471	66,742	197,234	863,739	1,592,063	227,703	33,311	105,211	37,426	87,896	27	
Married returns, total.....	227,286	73,218	272,268	27,071	63,943	163,073	292,951	220,595	266,221	53,332	34,794	62,493	27	
Under \$5,000.....	14,540	18,540	37,080	5,263	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
\$5,000 under \$10,000.....	10,660	30,540	99,762	1,786	35,429	45,979	92,236	9,236	89,864	2,316	8,324	22,981	1,000	
\$10,000 under \$15,000.....	90,132	29,370	1,184,131	37,127	73,127	282,448	9,617	114,911	41,511	21,511	9,826	33,722	4,131	
\$15,000 under \$20,000.....	13,750	1,071	31,750	1,071	1,071	1,071	1,071	1,071	1,071	1,071	1,071	1,071	1,071	
\$20,000 under \$25,000.....	2,722	1,422	1,422	1,422	1,422	1,422	1,422	1,422	1,422	1,422	1,422	1,422	1,422	
\$25,000 under \$30,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$30,000 under \$100,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$100,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
Adjusted gross income classes	Number of returns	Adjusted gross income (thousand dollars)	Minimum standard deduction (thousand dollars)	Income tax after credit (thousand dollars)	Number of exemptions	Adjusted gross income (thousand dollars)	Minimum standard deduction (thousand dollars)	Income tax after credit (thousand dollars)	Number of exemptions	Amount of sales tax deduction (thousand dollars)	Income tax after deduction (thousand dollars)	Income tax after credits and deductions (thousand dollars)		
(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)		
Grand total.....	2,942	146,013	211,164	24,071	107,972	130,466	809,132	276,437	4,002	1,000	1,000	1,000	1,000	
Under \$5,000.....	129,488	32,002	70,262	10,088	31,004	33,413	160,343	60,036	28,778	17,241	1,000	3,600	1,000	
\$5,000 under \$10,000.....	127,488	30,540	99,762	1,786	35,429	45,979	92,236	9,236	89,864	2,316	8,324	22,981	1,000	
\$10,000 under \$15,000.....	21,511	9,045	77,589	1,071	1,071	1,071	1,071	1,071	1,071	1,071	1,071	1,071	1,071	
\$15,000 under \$20,000.....	5,430	3,036	13,940	1,422	1,422	1,422	1,422	1,422	1,422	1,422	1,422	1,422	1,422	
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$25,000 under \$30,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$30,000 under \$100,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$100,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 13.—CHARACTERISTICS OF RETURNS WITH MINIMUM STANDARD DEDUCTION: ADJUSTED GROSS INCOME, SELECTED SOURCES OF INCOME, EXEMPTIONS, DEDUCTION, AND TAX, BY ADJUSTED GROSS INCOME CLASSES—Cont.

PART IV.—RETURNS OF HEAD OF HOUSEHOLDS											
All returns with minimum standard deduction											
Adjusted gross income classes	Returns with minimum standard deduction				Returns with at least one age exemption				Returns with children and spouse (gross)		
	Number of returns	Adjusted gross income (Thousand dollars)	Standard deduction (Thousand dollars)	Income tax credits (Thousand dollars)	Number of exemptions	Adjusted gross income (Thousand dollars)	Standard deduction (Thousand dollars)	Income tax credits (Thousand dollars)	Number of exemptions	Adjusted gross income (Thousand dollars)	Standard deduction (Thousand dollars)
Grand total.....	379,942	994,642	1,001,224	175,632	31,124	31,124	31,124	14,297	2,421	219,259	78,844
Married returns, total.....	246,167	684,626	796,131	111,716	19,428	19,428	19,428	9,794	1,634	153,368	47,773
Under \$1,000.....	1,120	1,024	1,024	9,849	12	12	12	1,713	415	33,584	7,320
\$1,000 under \$2,000.....	23,130	42,231	42,000	3,496	9,113	9,113	9,113	1,713	415	33,584	7,320
\$2,000 under \$3,000.....	25,345	57,478	57,000	34,796	4,077	4,077	4,077	1,713	415	33,584	7,320
\$3,000 under \$4,000.....	35,924	81,074	80,000	47,236	8,022	8,022	8,022	3,793	2,426	54,469	13,334
\$4,000 under \$5,000.....	35,924	81,074	80,000	47,236	8,022	8,022	8,022	3,793	2,426	54,469	13,334
\$5,000 under \$6,000.....	7,798	36,093	42,404	5,169	2,703	2,703	2,703	—	—	—	—
\$6,000 under \$7,000.....	5,198	27,694	37,694	4,613	2,413	2,413	2,413	—	—	—	—
\$7,000 under \$8,000.....	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$9,000.....	—	—	—	—	—	—	—	—	—	—	—
\$9,000 under \$10,000.....	—	—	—	—	—	—	—	—	—	—	—
Married returns, total.....	133,773	371,816	429,093	63,936	19,428	19,428	19,428	9,794	1,634	153,368	47,773
Under \$1,000.....	15,004	15,004	15,004	9,849	12	12	12	1,713	415	33,584	7,320
\$1,000 under \$2,000.....	60,536	117,396	117,000	27,671	3,213	3,213	3,213	1,713	415	33,584	7,320
\$2,000 under \$3,000.....	26,662	58,928	58,000	15,425	8,533	8,533	8,533	1,713	415	33,584	7,320
\$3,000 under \$4,000.....	6,718	31,295	31,200	4,277	3,033	3,033	3,033	1,713	415	33,584	7,320
\$4,000 under \$5,000.....	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$6,000.....	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$7,000.....	—	—	—	—	—	—	—	—	—	—	—
\$7,000 under \$8,000.....	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$9,000.....	—	—	—	—	—	—	—	—	—	—	—
\$9,000 under \$10,000.....	—	—	—	—	—	—	—	—	—	—	—
Grand total.....	30,046	22,240	56,809	10,622	21,707	21,707	21,707	10,302	2,782	4,113	1,004
Married returns, total.....	19,743	8,601	36,397	10,622	4,310	4,310	4,310	2,287	48,062	21,531	14,564
Under \$1,000.....	3,730	1,300	5,279	5,568	2,033	2,033	2,033	4,662	1,634	1,283	466
\$1,000 under \$2,000.....	7,141	2,928	12,006	4,914	2,277	2,277	2,277	17,017	7,189	2,640	1,100
\$2,000 under \$3,000.....	6,553	2,002	12,461	4,914	2,277	2,277	2,277	10,302	5,981	2,782	1,100
\$3,000 under \$4,000.....	2,319	1,391	6,409	—	—	—	—	—	—	—	—
\$4,000 under \$5,000.....	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$6,000.....	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$7,000.....	—	—	—	—	—	—	—	—	—	—	—
\$7,000 under \$8,000.....	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$9,000.....	—	—	—	—	—	—	—	—	—	—	—
\$9,000 under \$10,000.....	—	—	—	—	—	—	—	—	—	—	—
Married returns, total.....	30,309	13,659	20,512	11,076	5,029	5,029	5,029	36,262	10,652	17,776	1,004
Under \$1,000.....	6,248	2,759	148	2,993	1,105	1,105	1,105	4,611	1,095	1,277	466
\$1,000 under \$2,000.....	11,464	3,111	5,227	5,501	2,431	2,431	2,431	17,017	7,189	2,640	1,100
\$2,000 under \$3,000.....	13,182	3,668	6,227	2,604	1,973	1,973	1,973	10,302	5,981	2,782	1,100
\$3,000 under \$4,000.....	3,793	2,290	6,707	—	—	—	—	—	—	—	—
\$4,000 under \$5,000.....	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$6,000.....	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$7,000.....	—	—	—	—	—	—	—	—	—	—	—
\$7,000 under \$8,000.....	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$9,000.....	—	—	—	—	—	—	—	—	—	—	—
\$9,000 under \$10,000.....	—	—	—	—	—	—	—	—	—	—	—

Source: Tax returns for 1964, by adjusted gross income class, and explanation of classifications and terms.

* Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Overall may not add to total because of rounding.

INDIVIDUAL GROSS INCOME TAX RETURNS FOR 1964

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Table 14.—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Salaries and wages (gross)		Net profit		Net loss		Net profit		Net loss	
				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Grand total.....	38,033,693	96,867,032	156,141,953	33,840,231	132,874,832	2,366,493	7,084,301	283,376	296,711	1,982,945	3,491,336	572,847	672,570
Taxable returns, total.....	26,296,952	62,453,463	138,053,478	24,579,851	121,095,292	1,362,672	6,005,609	172,906	155,292	732,302	2,395,125	338,476	392,477
Under \$1,000.....	507,307	1,507,807	2,775,316	437,291	839,291	8,433	10,356	10,373	6,040	4,438	14,059	13,696	
\$1,000 under \$2,000.....	3,909,383	6,273,661	5,716,013	3,688,159	5,762,339	83,564	104,132	116,333	99,662	162,760	28,585	29,064	
\$2,000 under \$3,000.....	3,253,510	5,607,809	8,211,339	3,053,732	7,362,334	136,383	250,469	116,633	172,813	204,218	44,534	45,317	
\$3,000 under \$4,000.....	2,257,951	7,225,897	10,437,897	2,043,739	7,432,739	165,941	479,983	23,796	123,409	236,523	53,608	55,991	
\$4,000 under \$5,000.....	1,276,598	8,485,771	14,733,335	1,079,417	13,452,738	134,423	450,634	22,718	19,480	233,595	49,282	45,887	
\$5,000 under \$6,000.....	2,829,833	8,177,407	15,524,439	2,687,529	14,270,540	127,807	454,683	19,351	36,181	66,450	218,719	35,825	37,437
\$6,000 under \$7,000.....	2,400,808	7,649,786	15,551,857	2,283,902	14,328,336	127,807	454,683	19,351	36,181	66,450	218,719	35,825	37,437
\$7,000 under \$8,000.....	1,962,787	6,352,644	14,543,830	1,850,911	13,300,135	109,497	444,476	18,229	13,073	58,413	227,030	33,657	35,871
\$8,000 under \$9,000.....	1,396,142	6,497,471	11,780,022	1,315,542	10,664,249	86,338	391,531	11,950	9,463	40,619	158,861	24,026	23,636
\$9,000 under \$10,000.....	1,072,746	3,453,400	10,167,345	1,008,848	9,035,052	78,162	390,649	9,119	5,541	33,322	154,947	14,421	21,723
\$10,000 under \$15,000.....	1,867,157	5,934,737	21,754,775	1,706,230	18,324,113	178,048	1,229,250	19,195	17,034	61,190	382,796	30,986	46,908
\$15,000 under \$20,000.....	249,810	761,402	4,201,358	139,797	6,609,840	53,318	617,637	2,953	4,337	34,558	164,058	5,943	16,733
\$20,000 under \$30,000.....	112,798	360,304	2,980,821	65,821	1,035,238	38,232	739,454	2,497	9,000	10,234	169,778	3,792	19,365
\$30,000 under \$50,000.....	4,442	13,667	277,734	2,327	99,098	1,870	67,830	144	1,155	420	11,865	760	2,278
\$50,000 under \$100,000.....	498	1,453	74,900	274	7,117	104	8,069	29	284	41	1,380	50	961
\$100,000 under \$1,000,000.....	1	4	560	1	17	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	1	2	2,412	-	-	-	-	-	-	-	-	-	-
Non-taxable returns, total.....	11,736,741	32,413,569	16,088,480	9,260,380	11,779,540	783,821	1,079,232	110,820	141,419	850,643	1,096,211	234,371	280,093
Under \$600.....	3,906,604	5,179,822	1,264,668	3,428,377	1,344,061	124,255	58,334	30,436	34,652	155,531	50,300	61,164	59,177
\$600 under \$1,000.....	2,497,009	4,080,286	1,934,950	1,983,787	1,486,305	133,826	94,339	18,025	24,120	142,623	86,990	33,338	35,636
\$1,000 under \$2,000.....	2,466,611	7,738,147	3,574,195	1,885,534	2,334,387	255,381	277,051	13,808	40,813	260,712	264,289	65,264	68,733
\$2,000 under \$3,000.....	1,511,342	6,599,977	3,731,719	1,319,029	2,596,517	150,690	271,986	17,867	23,915	163,976	240,282	39,344	48,913
\$3,000 under \$4,000.....	757,095	4,158,768	2,620,874	633,500	2,063,601	69,047	172,018	5,792	8,523	74,129	175,138	19,527	24,982
\$4,000 under \$5,000.....	394,918	2,765,040	1,753,077	353,024	1,841,860	20,343	82,764	4,674	4,684	31,285	165,163	5,371	16,374
\$5,000 or more.....	203,465	1,691,527	1,429,197	189,829	1,597,041	52,826	2,826	2,471	4,684	31,285	165,163	5,371	16,374
Returns under \$5,000.....	25,956,507	55,973,521	96,053,084	22,568,987	48,329,907	1,319,716	2,217,075	175,428	196,069	1,379,211	1,605,162	369,906	430,387
Returns \$5,000 under \$10,000.....	9,839,409	31,013,424	68,733,029	9,301,316	62,499,346	554,139	2,188,654	83,587	68,675	319,762	1,360,320	162,198	176,771
Returns \$10,000 or more.....	2,237,776	7,092,083	29,355,841	1,969,910	22,045,576	272,640	2,678,571	24,311	31,968	87,972	725,650	40,764	87,412

Footnote at end of table. See text for "Description of the Schedule and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1964

Table 14.—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS.
BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)		Rents		Royalties					
	Amount		Amount		Amount		Net income		Net income					
	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)				
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)				
Grand total.....	1,941,338	1,285,076	8,330,689	4,264,350	765,949	1,105,658	1,520,640	1,227,933	559,338	244,443				
Taxable returns, total.....	1,495,803	1,009,243	6,377,838	3,673,934	322,575	538,096	869,426	800,340	424,650	187,160				
Under \$1,000.....	10,402	2,964	42,539	10,621	20,384	19,069	6,022	3,284	11,990	3,783				
\$1,000 under \$2,000.....	86,457	44,264	304,973	103,497	42,368	55,085	44,726	26,218	68,856	5,008				
\$2,000 under \$3,000.....	131,500	61,103	411,593	166,577	62,368	80,864	66,498	38,896	19,680	8,393				
\$3,000 under \$4,000.....	108,381	85,979	471,501	189,201	48,689	85,478	83,744	76,286	19,719	16,794				
\$4,000 under \$5,000.....	108,286	86,241	552,965	198,074	47,302	81,661	90,078	71,723	39,355	14,820				
\$5,000 under \$6,000.....	127,390	94,731	642,092	236,802	34,120	66,137	87,878	77,279	47,387	18,630				
\$6,000 under \$7,000.....	128,345	86,770	681,866	221,038	30,740	54,343	80,362	50,826	46,092	18,729				
\$7,000 under \$8,000.....	132,293	99,877	636,437	226,653	22,122	35,509	76,594	54,864	47,588	18,242				
\$8,000 under \$9,000.....	127,889	93,274	557,155	212,988	17,265	33,624	69,875	56,270	40,253	19,127				
\$9,000 under \$10,000.....	116,696	86,405	486,718	207,050	13,253	31,886	67,638	56,480	38,624	17,585				
\$10,000 under \$15,000.....	313,538	312,684	1,211,889	554,256	35,602	70,206	143,036	147,623	86,770	39,805				
\$15,000 under \$20,000.....	92,706	155,974	203,574	180,550	7,156	13,029	34,395	58,963	14,845	10,026				
\$20,000 under \$30,000.....	53,989	159,873	94,227	150,170	3,410	5,879	24,800	69,381	7,888	12,825				
\$30,000 under \$50,000.....	2,481	19,348	3,935	11,903	129	234	3,400	7,533	381	697				
\$50,000 under \$100,000.....	317	4,779	433	2,447	26	56	140	859	38	234				
\$100,000 under \$1,000,000.....	1	32	-	-	-	-	1	8	-	-				
\$1,000,000 or more.....	-	-	1	59	-	-	-	-	-	-				
Non-taxable returns, total.....	445,535	175,853	1,972,851	788,236	443,374	567,562	651,178	427,843	134,688	57,283				
Under \$600.....	37,293	13,061	287,716	55,430	16,764	8,406	79,568	29,127	26,720	14,350				
\$600 under \$1,000.....	166,293	86,553	707,004	342,344	20,666	29,732	127,797	108,178	41,479	15,336				
\$1,000 under \$2,000.....	92,658	47,788	355,488	198,481	128,259	204,446	121,234	104,215	19,211	7,038				
\$2,000 under \$3,000.....	76,005	11,324	89,420	46,900	31,354	33,312	25,286	16,426	7,590	2,070				
\$3,000 under \$4,000.....	10,134	4,342	41,637	17,934	11,019	32,417	10,454	9,526	6,304	1,078				
\$4,000 or more.....	5,844	4,282	24,491	8,212	3,700	11,279	10,240	8,269	3,903	1,617				
Returns under \$5,000.....	855,879	462,767	3,767,870	1,444,973	598,416	783,776	926,330	639,724	228,499	96,283				
Returns \$5,000 under \$10,000.....	622,035	469,187	3,047,178	1,083,014	121,160	232,446	392,095	301,713	222,765	89,590				
Returns \$10,000 or more.....	461,424	653,342	1,535,600	901,861	46,772	89,386	206,358	286,245	108,072	58,563				
Adjusted gross income classes	Other sources		Adjustments		Total standard deduction		Exemptions		Taxable income		Income tax before credits		Tax credits	
	Amount		Amount		Amount		Amount		Amount		Amount		Amount	
	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
Grand total.....	1,912,329	922,944	734,876	20,187,823	56,800,236	11,418,327	26,615,369	86,141,072	16,080,526	500,705	62,794	800,079	140,460	106,365
Taxable returns, total.....	1,186,017	838,177	625,419	14,766,118	37,472,077	-	26,296,952	85,819,208	16,025,705	322,794	43,806	673,511	106,365	664
Under \$1,000.....	7,422	3,099	889	100,854	304,304	-	3,007,507	30,318	3,032	-	7,353	202	17,519	7
\$1,000 under \$2,000.....	72,997	33,038	17,361	179,210	2,364,196	-	3,901,381	1,975,411	320,491	-	7,353	202	17,519	7
\$2,000 under \$3,000.....	108,381	44,182	29,291	1,122,616	2,976,485	-	3,283,510	1,417,705	689,527	-	24,546	4,733	40,916	2,072
\$3,000 under \$4,000.....	107,897	71,835	49,012	1,466,382	4,334,241	-	3,443,931	6,279,305	1,077,881	-	24,546	4,733	40,916	2,072
\$4,000 under \$5,000.....	101,381	90,111	60,647	1,677,976	4,971,463	-	3,176,598	8,085,460	1,415,286	-	24,546	4,733	40,916	2,072
\$5,000 under \$6,000.....	82,834	94,163	78,111	1,680,381	4,906,482	-	2,829,833	8,937,576	1,578,623	-	40,869	6,322	77,262	9,362
\$6,000 under \$7,000.....	93,309	89,540	67,298	1,619,716	3,959,871	-	2,400,808	9,342,266	1,674,297	-	24,437	4,134	64,186	8,874
\$7,000 under \$8,000.....	82,276	91,993	68,986	1,473,736	3,811,587	-	1,944,787	9,258,869	1,712,712	-	24,437	4,134	64,186	8,874
\$8,000 under \$9,000.....	73,789	86,834	59,423	1,380,256	2,698,483	-	1,390,362	9,031,288	1,459,481	-	15,417	2,427	40,927	7,207
\$9,000 under \$10,000.....	79,039	68,193	52,253	1,051,104	2,072,040	-	1,072,746	8,080,198	1,322,488	-	13,423	2,594	45,495	7,622
\$10,000 under \$15,000.....	186,347	144,556	112,401	1,863,920	3,560,626	-	1,867,157	10,330,127	1,183,236	-	28,136	4,830	108,077	22,866
\$15,000 under \$20,000.....	17,904	77,964	22,412	926,631	3,939,886	-	248,010	9,942,002	1,010,002	-	6,749	1,121	10,489	1,342
\$20,000 under \$30,000.....	101,070	9,553	9,459	112,462	2,361,182	-	112,798	2,652,205	711,726	-	4,920	926	34,260	11,209
\$30,000 under \$50,000.....	15,818	207	263	4,438	8,200	-	4,462	265,121	105,365	-	194	33	1,876	1,653
\$50,000 under \$100,000.....	3,317	19	496	73	873	-	498	73,511	36,697	-	49	10	380	382
\$100,000 under \$1,000,000.....	-	-	1	2	-	-	-	1	556	-	272	-	-	-
\$1,000,000 or more.....	764	-	1	1	-	-	-	2,440	1,206	-	-	-	-	-
Non-taxable returns, total.....	326,312	84,767	109,455	5,391,707	10,448,159	11,418,327	318,417	321,864	54,821	177,911	18,988	126,768	34,095	7
Under \$600.....	13,152	11,628	25,154	1,275,308	3,107,893	3,906,604	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	60,548	16,466	17,872	888,232	2,448,171	2,491,902	5,111	206	32	-	51,248	2,004	1,008	7
\$1,000 under \$2,000.....	110,864	18,773	22,499	1,227,454	4,642,888	2,395,794	70,817	18,829	3,135	-	15,248	8,175	25,218	1,282
\$2,000 under \$3,000.....	85,409	17,848	22,412	926,631	3,939,886	1,620,699	90,643	65,606	10,810	-	68,311	4,912	19,781	2,184
\$3,000 under \$4,000.....	38,567	8,873	7,439	559,575	2,615,261	682,762	76,333	51,051	8,733	-	43,620	4,912	28,743	1,934
\$4,000 under \$5,000.....	14,093	8,305	10,783	336,900	1,659,024	359,254	35,524	45,284	3,391	-	11,830	2,032	23,093	4,211
\$5,000 or more.....	3,679	3,074	2,286	177,377	1,034,918	461,172	43,859	340,868	25,079	-	2,902	1,079	29,893	23,516
Returns under \$15,000.....	719,340	323,847	264,539	3,781,667	13,384,113	11,257,159	14,699,356	20,665,113	3,533,156	348,593	37,056	277,806	55,612	25,612
Returns \$15,000 under \$30,000.....	412,234	430,707	328,542	7,342,339	19,080,854	16,112	9,679,237	42,611,997	7,733,429	132,354	18,806	334,872	57,394	39,342
Returns \$30,000 or more.....	380,773	168,930	141,792	2,333,815	4,255,251	19,448,139	2,327,776	22,866,959	4,813,939	39,759	6,932	187,400	57,455	10,777

Footnote at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1964

Table 14.—RETURNS WITH STANDARD DEDUCTION: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS.
BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Tax credits—Continued				Income tax after credits	Tax from recomputed prior year investment credit		Self-employment tax		Tax withheld		
	Foreign taxes paid		Other			Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	
	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)								
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	
Grand total.....	11,334	1,982	1,134,320	27,521	15,847,813	37,659	4,130	3,377,395	465,320	32,312,257	16,367,227	
Taxable returns, total.....	10,881	1,518	1,075,521	26,211	15,847,813	29,042	3,175	2,034,657	345,382	24,116,607	13,795,249	
Under \$1,000.....	-	-	7,349	23	5,007	-	-	17,032	818	451,703	40,367	
\$1,000 under \$2,000.....	-	-	61,573	563	319,073	2,083	162	166,964	10,504	3,559,033	511,398	
\$2,000 under \$3,000.....	-	-	7,465	959	677,355	-	-	239,165	23,885	2,844,971	726,737	
\$3,000 under \$4,000.....	4,736	322	76,511	1,534	1,063,101	1,210	151	260,893	35,800	3,138,078	1,107,137	
\$4,000 under \$5,000.....	-	-	74,858	1,519	1,399,928	2,118	298	265,033	44,926	3,032,227	1,379,591	
\$5,000 under \$6,000.....	-	-	80,479	1,776	1,561,032	3,075	375	234,362	39,602	2,666,436	1,500,869	
\$6,000 under \$7,000.....	-	-	86,346	1,599	1,659,682	2,016	232	173,332	13,353	2,461,681	1,575,997	
\$7,000 under \$8,000.....	1,571	32	91,640	1,973	1,668,607	2,621	186	368,709	29,852	1,835,800	1,523,005	
\$8,000 under \$9,000.....	-	-	79,504	1,739	1,448,287	2,365	248	134,372	23,639	1,306,072	1,274,775	
\$9,000 under \$10,000.....	-	-	83,392	1,879	1,310,395	2,470	285	77,697	26,960	999,640	1,138,367	
\$10,000 under \$15,000.....	2,738	274	232,595	6,078	3,249,800	5,455	575	227,276	52,113	1,688,102	2,388,087	
\$15,000 under \$20,000.....	930	222	77,656	2,934	751,261	2,444	356	69,384	17,024	189,252	388,093	
\$20,000 under \$30,000.....	843	580	47,325	3,118	693,295	2,920	542	43,622	12,320	61,487	180,335	
\$30,000 under \$40,000.....	55	21	2,533	452	103,404	161	47	1,927	491	2,099	15,009	
\$40,000 under \$50,000.....	8	67	296	88	36,109	24	26	149	37	245	1,910	
\$50,000 under \$1,000,000.....	-	-	1	1	271	-	-	-	-	-	12	
\$1,000,000 or more.....	-	-	-	-	1,206	-	-	-	-	-	-	
Non-taxable returns, total.....	433	464	58,789	1,310	-	8,617	975	1,362,738	119,938	8,195,650	571,968	
Under \$600.....	-	-	2,100	5	-	1,226	148	129,120	5,593	3,327,472	107,253	
\$600 under \$1,000.....	-	-	3,103	36	-	-	-	234,837	10,298	1,787,750	123,517	
\$1,000 under \$2,000.....	-	-	17,509	260	-	1,512	85	437,572	30,368	1,223,792	305,564	
\$2,000 under \$3,000.....	-	-	18,351	460	-	2,239	299	277,973	29,103	896,704	105,271	
\$3,000 under \$4,000.....	433	464	11,675	228	-	1,311	127	165,876	20,988	325,126	61,531	
\$4,000 under \$5,000.....	-	-	3,901	197	-	1,109	80	67,075	12,159	290,675	41,889	
\$5,000 or more.....	-	-	2,130	146	-	1,220	236	50,285	11,429	344,131	26,363	
Returns under \$5,000.....	3,956	322	350,436	5,742	3,664,463	13,908	1,350	2,231,500	224,540	21,377,531	4,356,634	
Returns \$5,000 under \$10,000.....	2,672	190	423,337	9,027	7,648,003	13,556	1,189	795,694	158,067	9,193,019	7,036,362	
Returns \$10,000 or more.....	4,687	1,471	360,558	12,750	4,735,346	11,195	1,611	350,200	62,712	1,944,708	2,974,020	
Payments on 1964 declarations Tax due at time of filing Overpayment												
Adjusted gross income classes	Amount		Amount		Number of returns	Refund						
	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)		Cash requested		Amount only requested		Number of returns	Amount (Thousands of dollars)	
						Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)			
(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	
Grand total.....	1,766,715	1,522,945	13,088,318	3,490,946	22,541,923	2,063,884	22,001,811	1,917,913	90,253	7,688	511,612	138,288
Taxable returns, total.....	1,611,264	1,478,973	11,871,256	2,386,813	14,348,073	1,666,663	1,342,788	65,232	6,173	421,981	115,726	
Under \$1,000.....	2,709	197	60,766	1,398	444,632	36,135	422,117	35,951	34,575	1,025	29,839	2,475
\$1,000 under \$2,000.....	50,040	7,820	521,484	36,599	3,378,145	236,193	3,338,852	222,877	9,724	399	27,632	2,081
\$2,000 under \$3,000.....	94,660	23,278	1,039,936	84,439	2,225,774	168,102	2,288,028	156,037	6,809	375	37,632	2,431
\$3,000 under \$4,000.....	123,903	43,093	1,560,910	137,931	1,873,854	189,129	1,823,511	179,806	9,734	886	44,388	8,007
\$4,000 under \$5,000.....	343,594	60,202	1,502,897	177,148	1,765,428	189,792	1,736,055	180,652	9,765	1,068	46,892	8,073
\$5,000 under \$6,000.....	140,644	69,208	1,435,267	186,527	1,385,965	175,197	1,344,627	164,466	4,627	464	40,635	10,267
\$6,000 under \$7,000.....	113,712	71,025	1,254,384	199,758	1,139,704	151,482	1,106,571	203,391	6,005	837	32,347	7,443
\$7,000 under \$8,000.....	135,479	82,923	1,079,865	204,679	886,439	111,981	829,378	104,852	6,223	720	32,478	7,443
\$8,000 under \$9,000.....	123,876	84,687	873,270	178,115	512,970	65,503	479,994	57,889	3,703	360	30,840	7,254
\$9,000 under \$10,000.....	119,477	92,969	739,086	170,475	331,362	48,411	309,666	40,660	999	81	24,327	5,444
\$10,000 under \$15,000.....	251,232	151,232	1,497,265	511,322	366,494	68,135	302,269	44,616	2,249	345	67,261	13,027
\$15,000 under \$20,000.....	177,677	226,471	279,713	182,167	38,863	18,092	19,448	6,705	399	61	20,588	11,007
\$20,000 under \$30,000.....	80,204	318,472	92,234	228,501	20,501	21,160	6,968	6,344	4	11	16,233	13,253
\$30,000 under \$40,000.....	3,661	50,903	3,826	40,025	616	1,994	386	623	-	-	463	1,972
\$40,000 under \$50,000.....	442	15,572	451	19,166	46	479	9	71	-	-	40	407
\$50,000 under \$1,000,000.....	1	21	1	239	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	1	900	1	306	-	-	-	-	-	-	-	-
Non-taxable returns, total.....	155,451	43,972	1,216,962	104,133	8,193,850	999,201	8,093,163	575,125	25,021	1,515	89,631	22,562
Under \$600.....	19,825	6,669	123,756	5,268	3,340,266	113,326	3,319,592	108,873	10,615	403	12,466	2,051
\$600 under \$1,000.....	26,260	5,930	219,938	9,433	1,799,576	128,513	1,782,433	227,726	6,009	429	13,449	2,368
\$1,000 under \$2,000.....	46,436	11,077	434,260	27,039	1,229,902	113,848	1,203,960	108,134	4,255	271	26,483	4,377
\$2,000 under \$3,000.....	31,144	8,397	138,481	24,789	889,639	109,033	869,547	106,587	1,201	68	18,124	4,377
\$3,000 under \$4,000.....	17,057	5,239	122,307	17,411	510,903	63,449	500,047	60,719	1,821	297	9,842	2,433
\$4,000 under \$5,000.....	8,052	2,648	55,273	10,379	286,630	42,674	282,471	41,118	618	43	4,347	1,047
\$5,000 or more.....	6,679	4,322	43,147	9,838	141,934	29,058	137,113	25,968	602	14	4,202	377
Returns under \$5,000.....	563,078	174,240	5,859,807	531,810	17,739,669	1,372,373	17,466,603	1,304,599	65,284	4,834	243,571	43,025
Returns \$5,000 under \$10,000.....	697,188	404,202	5,422,867	946,807	4,776,765	580,314	4,206,121	534,981	22,359	2,435	164,347	42,899
Returns \$10,000 or more.....	545,849	564,502	1,805,662	1,012,328	427,550	111,195	325,085	36,421	2,612	427	103,695	52,722

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

* Estimate is shown separately because of high sampling variability. However, the data are included in the appropriate total.

NOTE: Detail may not add to total because of rounding.

INDIVIDUAL INCOME TAX RETURNS FOR 1964

Table 13.—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Number of dependents	Adjusted gross income (Thousand dollars)	Salary and wages (Annual)		Business or profession		Farm		Net profit		Net loss		Net profit		Net loss	
				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
Grand total.....	20,000,511	84,146,629	244,070,136	23,796,812	136,109,162	2,721,257	17,636,158	459,621	735,961	416,739	1,260,733	376,113	766,853	2	2	2	2
Taxable returns, total.....	25,009,385	84,774,880	237,951,274	22,637,151	187,101,181	2,464,332	16,856,418	387,207	543,833	327,677	1,046,388	326,126	525,378	1	1	1	1
Under \$1,000.....	12,276	12,470	11,006	8,203	7,193	1,865	1,322	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	364,852	432,986	588,020	269,817	402,603	35,622	46,063	3,978	2,953	8,922	10,148	3,444	3,799	-	-	-	-
\$2,000 under \$3,000.....	967,484	1,251,161	2,191,456	796,307	1,809,492	87,898	166,124	11,674	12,743	23,747	39,348	14,304	10,910	-	-	-	-
\$3,000 under \$4,000.....	1,548,821	3,229,488	5,486,216	1,363,492	4,369,842	162,383	383,764	26,736	39,425	35,720	65,790	26,622	32,365	-	-	-	-
\$4,000 under \$5,000.....	2,089,651	5,387,034	9,583,549	1,827,028	7,956,386	210,104	112,627	36,533	40,378	41,480	85,497	37,231	42,402	-	-	-	-
\$5,000 under \$6,000.....	2,644,549	6,189,775	10,584,981	2,422,118	12,672,755	235,159	764,442	46,718	45,504	36,421	95,159	46,888	42,788	-	-	-	-
\$6,000 under \$7,000.....	2,614,386	16,351,354	18,913,644	2,738,644	17,171,400	239,148	769,427	48,321	40,397	36,492	79,585	59,426	46,238	-	-	-	-
\$7,000 under \$8,000.....	2,854,688	16,695,583	21,399,293	2,704,805	19,703,460	217,189	805,152	37,332	34,850	26,214	53,767	33,691	37,916	-	-	-	-
\$8,000 under \$9,000.....	2,467,666	9,964,831	20,920,221	2,348,685	19,301,496	179,998	703,394	33,674	24,573	21,670	45,862	27,926	32,862	-	-	-	-
\$9,000 under \$10,000.....	1,845,996	7,716,327	16,463,156	1,879,411	17,071,135	140,995	642,658	27,349	26,898	14,278	42,413	17,428	24,895	-	-	-	-
\$10,000 under \$15,000.....	4,726,342	18,232,632	56,339,667	4,436,728	50,180,437	403,797	2,356,465	63,076	75,335	40,688	148,925	35,365	65,991	-	-	-	-
\$15,000 under \$20,000.....	1,207,866	6,222,495	20,771,313	1,039,773	15,631,904	180,771	1,917,967	20,079	30,312	16,963	107,647	12,729	34,084	-	-	-	-
\$20,000 under \$30,000.....	1,692,718	4,779,765	17,789,136	1,579,676	25,879,695	274,337	3,615,122	22,997	87,537	23,670	206,137	25,662	133,388	-	-	-	-
\$30,000 under \$40,000.....	154,298	597,675	1,511,383	101,683	3,567,018	39,417	1,488,922	4,664	38,035	3,370	55,842	6,605	61,248	-	-	-	-
\$40,000 under \$50,000.....	34,128	124,656	5,774,132	22,449	1,848,848	4,529	286,514	1,910	42,673	803	20,135	2,496	52,688	-	-	-	-
\$50,000 under \$100,000.....	1,036	3,328	69,724	685	46,739	29	10,345	29	6,970	22	3,075	345	5,229	-	-	-	-
\$100,000 or more.....	462	1,300	907,762	303	21,302	29	9,016	65	9,989	10	415	76	4,500	-	-	-	-
Nontaxable returns, total.....	1,906,206	6,372,349	6,118,856	939,661	2,918,021	316,921	781,540	71,814	192,068	83,662	156,165	49,987	161,475	-	-	-	-
Under \$600.....	11,384	75,382	11,317	7,765	21,563	5,397	6,286	3,566	6,646	2,119	630	3,222	10,956	-	-	-	-
\$600 under \$1,000.....	91,092	160,854	70,213	38,169	40,640	12,365	9,391	2,597	5,998	3,326	1,497	4,112	5,821	-	-	-	-
\$1,000 under \$2,000.....	463,536	990,341	707,239	278,322	239,206	66,470	71,998	13,115	23,377	21,432	19,743	9,267	16,220	-	-	-	-
\$2,000 under \$3,000.....	469,823	3,242,940	3,167,554	468,613	2,347,384	73,022	1,627,795	65,028	29,634	46,985	63,871	11,480	11,480	-	-	-	-
\$3,000 under \$4,000.....	373,473	1,381,000	1,286,549	304,318	614,885	64,704	149,556	24,107	15,233	14,243	36,670	9,400	23,633	-	-	-	-
\$4,000 under \$5,000.....	214,553	965,799	950,232	123,380	482,388	45,736	146,126	10,940	18,733	8,686	22,226	7,149	17,322	-	-	-	-
\$5,000 or more.....	297,177	1,455,653	1,919,738	173,323	1,050,396	52,171	296,028	12,762	84,601	10,971	86,975	14,618	86,975	-	-	-	-
Returns under \$5,000.....	6,605,108	15,086,615	22,442,299	4,941,448	16,415,014	762,288	1,729,712	137,643	183,565	182,663	301,367	124,339	181,783	-	-	-	-
Returns \$5,000 under \$10,000.....	13,664,676	67,673,161	121,822,991	12,422,199	84,781,724	1,914,717	12,917,642	206,041	464,977	334,564	334,564	163,543	260,501	-	-	-	-
Returns \$10,000 or more.....	7,239,838	27,974,111	126,172,126	6,607,931	80,665,715	904,197	11,991,071	115,336	344,323	83,099	546,791	88,229	364,568	-	-	-	-

Adjusted gross income classes	Partnership		Sales of capital assets		Ordinary gain from sales of depreciable property		Sales of property other than capital assets	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
Grand total.....	938,411	6,528,861	273,188	638,727	3,205,192	7,083,565	1,087,829	715,247
Taxable returns, total.....	870,015	8,359,806	264,924	531,721	2,883,688	6,720,469	997,351	650,249
Under \$1,000.....	(1)	(1)	-	-	(1)	(1)	-	-
\$1,000 under \$2,000.....	5,246	5,436	4,813	5,394	22,821	5,365	2,871	(1)
\$2,000 under \$3,000.....	14,100	23,910	12,916	23,910	62,327	30,897	20,123	13,076
\$3,000 under \$4,000.....	24,218	53,236	7,647	5,461	122,175	62,652	33,824	21,395
\$4,000 under \$5,000.....	39,649	109,491	9,529	11,222	146,930	88,604	52,105	34,544
\$5,000 under \$6,000.....	31,604	172,020	13,477	8,870	166,437	114,660	59,531	39,368
\$6,000 under \$7,000.....	61,970	223,115	15,106	11,875	205,200	120,547	66,958	46,931
\$7,000 under \$8,000.....	53,831	228,113	17,303	14,927	186,141	129,489	72,354	40,201
\$8,000 under \$9,000.....	52,279	210,111	15,842	12,220	183,386	131,778	68,181	40,787
\$9,000 under \$10,000.....	39,299	169,310	13,713	10,495	176,768	129,769	61,660	36,702
\$10,000 under \$15,000.....	16,520	908,635	47,292	56,642	656,249	574,429	225,973	136,716
\$15,000 under \$20,000.....	99,133	804,092	69,565	35,750	323,670	444,027	127,211	78,879
\$20,000 under \$30,000.....	211,034	3,342,114	178,898	1,077,667	480,232	3,566,488	179,229	125,274
\$30,000 under \$40,000.....	47,083	1,469,116	13,776	77,158	14,998	1,018,698	30,668	24,318
\$40,000 under \$50,000.....	16,263	607,768	4,418	70,314	26,574	3,429,762	5,396	3,807
\$50,000 or more.....	223	18,712	124	12,833	19	79	12	15
\$100,000 or more.....	91	13,806	121	13,115	42	218,844	31	24
Nontaxable returns, total.....	68,396	199,057	28,264	127,006	321,504	363,096	90,478	66,998
Under \$600.....	2,028	1,662	3,330	8,078	5,439	4,005	2,314	1,521
\$600 under \$1,000.....	8,278	11,171	6,346	10,917	71,028	34,376	24,345	10,888
\$1,000 under \$2,000.....	16,212	32,111	12,322	7,238	89,322	36,468	13,165	1,386
\$2,000 under \$3,000.....	13,381	29,173	4,536	6,913	68,437	50,142	37,555	12,131
\$3,000 under \$4,000.....	11,785	33,446	4,238	5,232	39,411	39,370	12,158	8,709
\$4,000 under \$5,000.....	18,712	76,436	8,502	85,000	79,123	120,813	15,640	12,083
\$5,000 or more.....	161	13,806	121	13,115	42	218,844	31	24
Returns under \$5,000.....	132,999	286,763	42,763	61,083	647,779	381,925	186,205	125,742
Returns \$5,000 under \$10,000.....	274,233	1,055,858	75,717	83,721	972,311	696,770	360,777	217,668
Returns \$10,000 or more.....	331,180	7,185,242	154,710	513,923	1,585,173	6,007,409	566,849	371,853

Footnote at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Abbreviations and Terms."

Table 15.—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)		Rents				Royalties					
	Number of returns		Amount (Thousands of dollars)		Number of returns		Amount (Thousands of dollars)		Net income		Net loss		Net income		Net loss	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Grand total	3,681,178	11,286,086	11,750,256	6,914,508	1,015,756	2,000,777	2,346,067	2,004,542	1,461,243	942,874	273,394	473,266	22,250	58,031		
Taxable returns, total	1,264,452	9,706,111	12,636,108	5,812,666	720,838	1,238,192	1,961,082	2,284,562	1,324,621	823,389	277,994	432,194	20,488	53,644		
Under \$1,000	4,452	(1)	1,608	1,385	-	-	-	(1)	(1)	-	-	-	-	-	-	-
\$1,000 under \$2,000	46,233	(6,545)	171,797	61,695	34,900	16,616	35,328	21,133	14,946	4,806	2,524	1,452	-	-	-	-
\$2,000 under \$3,000	106,426	79,752	420,663	172,123	58,124	79,382	79,269	117,423	124,675	10,621	7,715	2,644	-	-	1,608	96
\$3,000 under \$4,000	179,819	132,816	722,816	323,374	97,826	136,888	136,888	110,422	169,136	10,621	7,715	2,644	-	-	-	-
\$4,000 under \$5,000	170,523	145,851	821,644	323,474	72,835	180,197	166,891	97,794	88,550	49,042	24,456	8,995	-	-	-	-
\$5,000 under \$6,000	194,577	144,666	1,023,739	343,046	82,197	134,136	105,245	122,962	111,617	61,816	13,121	9,930	-	-	-	-
\$6,000 under \$7,000	206,840	106,522	1,183,058	352,427	66,654	130,181	117,777	81,135	170,376	59,234	17,084	8,686	-	-	-	-
\$7,000 under \$8,000	179,819	132,816	722,816	323,374	97,826	136,888	136,888	110,422	169,136	10,621	7,715	2,644	-	-	-	-
\$8,000 under \$9,000	169,951	108,161	1,216,065	359,082	43,638	96,768	151,713	131,182	128,036	62,214	11,612	11,817	-	-	4,913	2,364
\$9,000 under \$10,000	162,627	145,036	975,873	238,231	34,942	85,291	123,126	105,391	98,974	51,946	12,679	7,421	-	-	-	-
\$10,000 under \$15,000	678,463	138,138	2,925,196	986,965	89,715	265,800	364,265	364,265	364,265	166,434	27,703	16,434	3,801	4,716	-	-
\$15,000 under \$20,000	109,123	59,842	963,078	268,008	4,139	27,882	29,962	29,962	29,962	13,121	21,254	25,455	2,545	2,644	-	-
\$20,000 under \$30,000	677,033	2,791,186	952,294	1,234,377	53,421	166,045	185,441	-	87,694	118,640	44,900	118,779	4,901	18,461	-	-
\$30,000 under \$40,000	127,866	1,721,926	142,064	1,425,271	11,285	36,596	34,210	19,735	5,415	8,348	11,324	17,337	1,736	8,643	-	-
\$40,000 under \$50,000	31,671	1,763,696	209,164	1,786,209	20,164	3,668	4,666	10,935	4,053	4,000	4,237	6,667	864	1,327	-	-
\$50,000 under \$100,000	1,618	254,123	493	15,429	119	846	23	2,976	137	1,426	164	6,822	46	1,313	-	-
\$100,000 or more	3,382	389,755	433	18,963	73	778	121	1,688	100	1,733	77	6,646	27	2,644	-	-
Nontaxable returns, total	422,725	569,687	1,132,148	822,842	294,918	487,515	384,983	365,681	136,422	1,363	35,354	431,776	2,169	4,909	-	-
Under \$600	3,717	1,420	39,180	4,578	(1)	11	16,977	13,303	4,829	1,363	1,528	813	-	-	-	-
\$600 under \$1,000	11,911	5,723	52,457	21,666	4,139	27,882	29,962	29,962	29,962	13,121	21,254	25,455	2,545	2,644	-	-
\$1,000 under \$2,000	109,123	59,842	963,078	268,008	4,139	27,882	29,962	29,962	29,962	13,121	21,254	25,455	2,545	2,644	-	-
\$2,000 under \$3,000	13,992	82,297	302,992	210,478	93,911	136,306	108,462	108,462	108,462	13,992	82,297	302,992	210,478	93,911	136,306	108,462
\$3,000 under \$4,000	81,646	79,234	215,799	166,045	11,285	36,596	34,210	19,735	5,415	8,348	11,324	17,337	1,736	8,643	-	-
\$4,000 under \$5,000	15,318	18,205	113,114	136,597	20,376	36,548	33,336	42,816	15,844	13,644	4,226	3,366	-	-	-	-
\$5,000 or more	1,618	254,123	493	15,429	119	846	23	2,976	137	1,426	164	6,822	46	1,313	-	-
Adjusted gross income classes	3,681,178	11,286,086	11,750,256	6,914,508	1,015,756	2,000,777	2,346,067	2,004,542	1,461,243	942,874	273,394	473,266	22,250	58,031		
Adjusted gross income classes	3,681,178	11,286,086	11,750,256	6,914,508	1,015,756	2,000,777	2,346,067	2,004,542	1,461,243	942,874	273,394	473,266	22,250	58,031		
Adjusted gross income classes	3,681,178	11,286,086	11,750,256	6,914,508	1,015,756	2,000,777	2,346,067	2,004,542	1,461,243	942,874	273,394	473,266	22,250	58,031		
Adjusted gross income classes	3,681,178	11,286,086	11,750,256	6,914,508	1,015,756	2,000,777	2,346,067	2,004,542	1,461,243	942,874	273,394	473,266	22,250	58,031		
Adjusted gross income classes	3,681,178	11,286,086	11,750,256	6,914,508	1,015,756	2,000,777	2,346,067	2,004,542	1,461,243	942,874	273,394	473,266	22,250	58,031		
Adjusted gross income classes	3,681,178	11,286,086	11,750,256	6,914,508	1,015,756	2,000,777	2,346,067	2,004,542	1,461,243	942,874	273,394	473,266	22,250	58,031		
Adjusted gross income classes	3,681,178	11,286,086	11,750,256	6,914,508	1,015,756	2,000,777	2,346,067	2,004,542	1,461,243	942,874	273,394	473,266	22,250	58,031		
Adjusted gross income classes	3,681,178	11,286,086	11,750,256	6,914,508	1,015,756	2,000,777	2,346,067	2,004,542	1,461,243	942,874	273,394	473,266	22,250	58,031		
Adjusted gross income classes	3,681,178	11,286,086	11,750,256	6,914,508	1,015,756	2,000,777	2,346,067	2,004,542	1,461,243	942,874	273,394	473,266	22,250	58,031		
Adjusted gross income classes	3,681,178	11,286,086	11,750,256	6,914,508	1,015,756	2,000,777	2,346,067	2,004,542	1,461,243	942,874	273,394	473,266	22,250	58,031		
Adjusted gross income classes	3,681,178	11,286,086	11,750,256	6,914,508	1,015,756	2,000,777	2,346,067	2,004,542	1,461,243	942,874	273,394	473,266	22,250	58,031		
Adjusted gross income classes	3,681,178	11,286,086	11,750,256	6,914,508	1,015,756	2,000,777	2,346,067	2,004,542	1,461,243	942,874	273,394	473,266	22,250	58,031		
Adjusted gross income classes	3,681,178	11,286,086	11,750,256	6,914,508	1,015,756	2,000,777	2,346,067	2,004,542	1,461,243	942,874	273,394	473,266	22,250	58,031		
Adjusted gross income classes	3,681,178	11,286,086	11,750,256	6,914,508	1,015,756	2,000,777	2,346,067	2,004,542	1,461,243	942,874	273,394	473,266	22,250	58,031		
Adjusted gross income classes	3,681,178	11,286,086	11,750,256	6,914,508	1,015,756	2,000,777	2,346,067	2,004,542	1,461,243	942,874	273,394	473,266	22,250	58,031		
Adjusted gross income classes	3,681,178	11,286,086	11,750,256	6,914,508	1,015,756	2,000,777	2,346,067	2,004,542	1,461,243	942,874	273,394	473,266	22,250	58,031		
Adjusted gross income classes	3,681,178	11,286,086	11,750,256	6,914,508	1,015,756	2,000,777	2,346,067	2,004,542	1,461,243	942,874	273,394	473,266	22,250	58,031		
Adjusted gross income classes	3,681,178	11,286,086	11,750,256	6,914,508	1,015,756	2,000,777	2,346,067	2,004,542	1,461,243	942,874	273,394	473,266	22,250	58,031		
Adjusted gross income classes	3,681,178	11,286,086	11,750,256	6,914,508	1,015,756	2,000,777	2,346,067	2,004,542	1,461,243	942,874	273,394	473,266	22,250	58,031		
Adjusted gross income classes	3,681,178	11,286,086	11,750,256	6,914,508	1,015,756	2,000,777	2,346,067	2,004,542	1,461,243	942,874	273,394	473,266	22,250	58,031		
Adjusted gross income classes	3,681,178	11,286,086	11,750,256	6,914,508	1,015,756	2,000,777	2,346,067	2,004,542	1,461,243	942,874	273,394	473,266	22,250	58,031		
Adjusted gross income classes	3,681,178	11,286,086	11,750,256	6,914,508	1,015,756	2,000,777	2,346,067	2,004,542	1,461,243	942,874	273,394	473,266	22,250	58,031		
Adjusted gross income classes	3,681,178	11,286,086	11,750,256	6,914,508	1,015,756	2,000,777	2,346,067	2,004,542	1,461,243	942,874	273,394	473,266	22,250	58,031		
Adjusted gross income classes	3,681,178	11,286,086	11,750,256	6,914,508	1,015,756	2,000,777	2,346,067	2,004,542	1,461,243	942,874	273,394	473,266	22,250	58,031		
Adjusted gross income classes	3,681,178	11,286,086	11,750,256	6,914,508	1,015,756	2,000,777	2,346,067	2,004,542	1,461,243	942,874	273,394	473,266	22,250	58,031		
Adjusted gross income classes	3,681,178	11,286,086	11,750,256	6,914,508	1,015,756	2,000,777	2,346,067	2,004,542	1,461,243	942,874	273,394	473,266	22,250	58,031		
Adjusted gross income classes	3,681,178	11,286,086	11,750,256	6,914,508	1,015,756	2,000,777	2,346,067	2,004,542	1,461,243	942,874	273,394	473,266	22,250	58,031		
Adjusted gross income classes	3,681,178	11,286,086	11,750,256	6,914,508	1,015,756	2,000,777	2,346,067	2,004,542	1,461,243	942,874	273,394	473,266	22,250	58,031		
Adjusted gross income classes	3,681,178	11,286,086	11,750,256	6,914,508	1,015,756	2,000,777	2,346,067	2,004,542	1,461,243	942,874	273,394	473,266	22,250	58,031		
Adjusted gross income classes	3,681,178	11,286,086	11,750,256	6,914,508	1,015,756	2,000,777	2,346,067	2,004,542	1,461,243	942,874	273,394	473,266	22,250	58,031		
Adjusted gross income classes	3,681,178	11,286,086	11,750,256	6,914,508	1,015,756	2,000,777	2,346,067	2,004,542	1,461,243	942,874	273,394	473,266	22,250	58,031		
Adjusted gross income classes	3,681,178	11,286,086	11,750,256	6,914,508	1,015,756	2,000,777	2,346,067	2,004,542	1,461,243	942,874	273,394	473,266	22,250	58,031		
Adjusted gross income classes	3,681,178	11,286,086	11,750,256	6,914,508	1,015,756	2,000,777	2,346,067	2,004,542	1,461,243	942,874	273,394	473,266	22,250	58,031		
Adjusted gross income classes	3,681,178	11,286,086	11,750,256	6,914,508	1,015,756	2,000,777	2,346,067	2,004,542	1,461,243	942,874	273,394	473,266	22,250	58,031		
Adjusted gross income classes	3,681,178	11,286,086	11,750,256	6,914,508	1,015,756	2,000,777	2,346,067	2,004,542	1,461,243	942,874	273,394	473,266	22,250	58,031		
Adjusted gross income classes	3,681,178	11,2														

Footnote at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1964

Table 15.—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Sum of returns (Thousands of dollars)	Number of returns with no taxable income	Taxable income		Income tax before credits (Thousands of dollars)	Retirement income		Investment income		Tax credits		Foreign taxes paid	Other	
			Number of returns	Amount (Thousands of dollars)		Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)			
													(5)	(6)
Grand total.....	54,687,615	1,801,885	25,307,765	143,734,002	31,816,472	961,681	121,076	907,386	172,228	117,993	45,638	2,669,905	172,579	
Non-taxable returns, total.....	50,864,807	-	25,009,385	143,669,081	31,789,372	737,745	98,717	928,152	151,662	112,426	40,661	2,575,515	170,962	
Under \$1,000.....	7,362	-	12,276	986	156	-	-	-	(1)	(1)	-	-	(1)	
\$1,000 under \$2,000.....	279,791	-	364,852	154,712	26,776	2,822	10	5,112	72	-	-	21,837	140	
\$2,000 under \$3,000.....	912,685	-	1,047,486	566,779	93,489	3,355	3,355	3,355	93,489	668	2,977	149,109	2,817	
\$3,000 under \$4,000.....	1,937,691	-	2,548,821	2,239,924	376,157	9,082	2,008	1,271	1,736	-	-	106,488	1,487	
\$4,000 under \$5,000.....	3,232,220	-	4,089,631	4,495,416	659,955	19,928	11,394	44,386	3,179	1,260	73	123,295	2,230	
\$5,000 under \$6,000.....	6,877,145	-	8,644,549	9,636,994	1,135,224	33,942	12,325	97,436	4,311	2,628	-	136,150	2,299	
\$6,000 under \$7,000.....	8,136,812	-	9,979,285	9,979,285	1,245,311	67,588	30,280	62,816	5,188	4,213	-	149,109	2,817	
\$7,000 under \$8,000.....	6,417,350	-	7,854,688	10,766,074	1,871,536	46,607	7,672	59,596	5,345	1,878	461	166,616	3,264	
\$8,000 under \$9,000.....	5,738,899	-	7,487,664	11,165,639	2,969,997	59,439	4,933	64,403	7,084	364	959,574	2,231		
\$9,000 under \$10,000.....	4,629,916	-	6,429,916	9,960,416	1,859,426	25,428	4,762	49,391	4,789	479	211	112,018	2,363	
\$10,000 under \$15,000.....	10,951,232	-	4,726,342	35,584,762	6,693,762	82,395	13,111	151,648	23,726	16,334	3,759	513,426	14,900	
\$15,000 under \$20,000.....	2,779,777	-	1,207,860	16,476,506	2,998,276	40,624	2,244	12,681	17,765	12,686	2,348	133,010	13,645	
\$20,000 under \$25,000.....	2,967,823	-	1,593,718	24,179,863	6,309,697	62,435	14,676	223,942	53,669	35,946	7,748	584,581	15,176	
\$25,000 under \$30,000.....	338,605	-	154,258	8,261,195	3,162,447	12,941	2,123	49,333	18,867	16,626	6,257	124,953	32,371	
\$30,000 under \$35,000.....	76,433	-	34,128	4,646,499	2,236,626	4,672	783	32,013	8,853	7,858	11,936	33,316	30,392	
\$35,000 under \$40,000.....	4,156	-	1,456	557,068	313,646	137	28	443	68	343	2,816	1,014	4,681	
\$40,000 or more.....	900	-	462	753,865	432,661	84	16	209	763	164	1,085	436	3,387	
Non-taxable returns, total.....	3,822,808	1,601,885	208,320	284,921	50,100	224,936	22,359	69,234	23,106	5,567	4,977	93,990	1,655	
Under \$600.....	45,229	31,384	-	-	-	-	-	-	-	-	-	-	7,858	38
\$600 under \$1,000.....	96,512	91,092	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	596,204	442,545	20,989	3,417	533	17,923	459	2,314	5	-	-	-	27,813	278
\$2,000 under \$3,000.....	1,874,164	82,955	37,702	6,113	7,702	5,196	3,765	3,297	33,297	20,782	2,981	670,011	16,240	
\$3,000 under \$4,000.....	628,606	246,296	77,183	51,397	8,422	62,403	4,338	12,800	1,106	5,567	4,977	26,321	993	
\$4,000 under \$5,000.....	379,107	138,693	35,859	46,434	7,564	43,871	5,213	11,387	1,982	-	-	15,598	347	
\$5,000 or more.....	873,292	199,843	61,334	145,681	27,562	27,667	5,091	36,087	17,548	-	-	16,660	999	
Returns under \$5,000.....	9,299,169	1,406,643	5,139,066	7,486,658	1,261,303	444,883	41,454	127,747	9,262	6,685	717	410,564	5,926	
Returns \$5,000 under \$10,000.....	26,601,981	184,266	12,977,983	22,927,983	2,391,328	25,812	391,328	132,821	33,297	20,782	2,981	670,011	16,240	
Returns \$10,000 or more.....	16,786,467	11,779	5,288,295	32,833,996	22,161,841	20,395	32,915	556,818	129,668	6,756	41,935	1,389,031	152,933	
Adjusted gross income classes	Income tax after deductions (Thousands of dollars)	Number of returns	Tax from recomputed prior year investment credit		Self-employment tax		Tax withheld		Payments on 1964 declarations					
			Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)				
											(68)	(69)	(70)	(71)
Grand total.....	31,305,045	49,379	14,705	2,917,865	544,477	22,967,970	22,597,669	3,576,813	8,257,533	8,257,533				
Non-taxable returns, total.....	31,305,045	44,998	9,605	2,539,600	493,362	22,210,814	22,308,333	3,392,663	6,456,132	6,456,132				
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-				
\$1,000 under \$2,000.....	26,425	-	-	45,473	3,382	232,538	35,113	18,719	2,821	2,821				
\$2,000 under \$3,000.....	136,876	(1)	(1)	135,852	12,462	699,378	174,122	76,631	15,391	15,391				
\$3,000 under \$4,000.....	367,434	-	1,012	199,998	26,330	2,404,604	428,626	138,926	40,349	40,349				
\$4,000 under \$5,000.....	679,079	-	1,212	148	261,334	45,092	1,787,152	787,095	202,397	73,462				
\$5,000 under \$6,000.....	1,115,446	-	1,915	325	275,674	52,812	2,379,639	1,284,734	229,530	101,239				
\$6,000 under \$7,000.....	1,326,978	-	3,528	259	251,635	47,710	2,705,681	1,745,240	226,884	111,363				
\$7,000 under \$8,000.....	1,856,389	-	2,718	339	241,061	41,061	2,679,728	2,061,197	210,798	121,888				
\$8,000 under \$9,000.....	1,953,371	-	2,430	290	173,867	39,289	2,333,907	2,094,911	190,447	119,387				
\$9,000 under \$10,000.....	1,843,724	-	3,132	2,461	129,786	26,661	1,843,471	1,602,622	177,049	111,411				
\$10,000 under \$15,000.....	6,642,279	-	7,545	992	386,497	85,198	4,601,531	6,067,072	625,160	610,380				
\$15,000 under \$20,000.....	2,977,983	-	9,901	832	199,162	49,976	1,022,016	2,094,105	613,110	608,019				
\$20,000 under \$25,000.....	6,188,851	-	11,096	2,361	258,455	63,692	759,832	2,283,423	736,207	2,091,638				
\$25,000 under \$30,000.....	3,106,838	-	2,982	743	35,018	8,635	96,235	774,473	135,699	1,823,672				
\$30,000 under \$35,000.....	2,184,689	-	1,229	960	7,487	1,844	21,633	263,696	32,478	1,381,039				
\$35,000 under \$40,000.....	305,501	-	90	90	179	44	640	9,081	1,023	778,519				
\$40,000 or more.....	425,613	-	32	22	66	19	273	3,667	450	262,863				
Non-taxable returns, total.....	-	4,381	1,100	376,205	51,175	751,156	189,276	184,224	101,401	101,401				
Under \$600.....	-	-	-	-	-	-	-	-	-	-				
\$600 under \$1,000.....	-	1,311	152	11,643	243	23,777	2,709	4,653	6,241	6,241				
\$1,000 under \$2,000.....	-	-	-	69,814	5,090	125,588	17,182	22,652	6,241	6,241				
\$2,000 under \$3,000.....	-	-	-	90,120	7,709	162,633	33,113	37,871	13,796	13,796				
\$3,000 under \$4,000.....	-	-	-	113,877	13,770	372,766	64,089	72,821	32,478	32,478				
\$4,000 under \$5,000.....	-	1,625	163	107,404	10,362	166,359	29,734	30,945	10,560	10,560				
\$5,000 or more.....	-	932	111	63,227	13,544	133,469	65,169	43,296	54,565	54,565				
Returns under \$5,000.....	1,203,982	6,275	904	939,700	126,991	4,570,694	1,548,268	577,122	179,777	179,777				
Returns \$5,000 under \$10,000.....	25,906,108	14,398	3,984	1,894,548	203,292	12,086,520	9,139,126	1,649,487	599,006	599,006				
Returns \$10,000 or more.....	21,806,958	28,705	5,817	870,623	203,292	6,310,756	11,811,231	1,365,223	788,765	788,765				

Footnote at end of table. See text for the "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL TAX RETURNS FOR 1964

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Table 15.—RETURNS WITH ITEMIZED DEDUCTIONS: SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Taxpayers at table 1 filing		Deductions at								Profit at 15% tax	
	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Each requested		Statistically requested		Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)
					Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)				
	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	
Grand total.....	8,460,121	4,389,962	16,741,115	1,764,388	15,114,354	1,000,000	84,744	2,586	1,243,618	100,000	10,000	
Taxable returns, total.....	9,139,700	4,536,235	15,799,186	1,492,305	14,736,984	2,779,362	52,704	9,139	1,142,000	9,900	9,900	
Under \$1,000.....	1,118	164	1,135	338	4,122	338	-	-	-	-	-	
\$1,000 under \$2,000.....	149,195	9,156	219,139	2,653	27,794	2,653	-	-	11,650	2,653	2,653	
\$2,000 under \$3,000.....	312,115	33,206	289,387	7,309	289,637	69,663	-	-	31,608	4,807	4,807	
\$3,000 under \$4,000.....	474,258	62,713	1,151,956	139,812	977,345	129,762	7,309	817	62,611	9,437	9,437	
\$4,000 under \$5,000.....	597,398	79,699	1,649,962	246,760	1,303,202	246,664	-	-	66,611	4,286	4,286	
\$5,000 under \$6,000.....	692	116,336	1,402,469	87,228	1,315,241	87,228	-	-	89,664	26,811	26,811	
\$6,000 under \$7,000.....	796,859	118,592	2,212,367	441,651	1,770,716	381,771	6,904	1,163	84,653	15,482	15,482	
\$7,000 under \$8,000.....	745,737	126,566	2,114,563	163,999	1,950,564	314,677	7,432	1,163	72,551	15,792	15,792	
\$8,000 under \$9,000.....	775,122	128,777	1,762,136	89,666	1,672,470	287,977	7,432	1,163	84,653	15,482	15,482	
\$9,000 under \$10,000.....	646,415	119,699	1,301,729	268,487	1,033,242	268,487	7,432	1,163	84,653	15,482	15,482	
\$10,000 under \$15,000.....	4,337,024	276,777	2,379,715	257,776	2,121,939	457,836	11,111	2,371	263,861	8,000	8,000	
\$15,000 under \$20,000.....	839,391	44,286	366,637	49,666	316,971	49,666	2,371	2,371	118,861	1,000	1,000	
\$20,000 under \$30,000.....	763,411	1,168,588	331,035	338,487	338,487	12,809	1,163	1,163	219,891	1,000	1,000	
\$30,000 under \$50,000.....	11,411	648,981	42,727	56,315	56,315	7,432	1,163	1,163	36,125	1,000	1,000	
\$50,000 under \$75,000.....	42,378	85,661	1,163	1,163	1,163	1,163	-	-	6,154	1,163	1,163	
\$75,000 under \$100,000.....	64	123,764	-	6,112	-	6,112	-	-	61	6,112	6,112	
\$100,000 or more.....	387	185,076	-	6,112	-	6,112	-	-	61	6,112	6,112	
Nontaxable returns, total.....	27,921	33,327	848,400	271,783	720,704	22,240	1,163	-	314,648	6,000	6,000	
Under \$600.....	4,116	113	6,677	2,459	7,277	7,277	-	-	1,111	1,111	1,111	
\$600 under \$1,000.....	10,008	431	26,788	7,542	27,330	7,542	-	-	3,132	3,132	3,132	
\$1,000 under \$2,000.....	89,661	19,797	177,728	22,776	154,952	22,776	-	-	24,116	2,000	2,000	
\$2,000 under \$3,000.....	1,111	6,763	84,466	3,909	80,557	3,909	-	-	23,447	7,229	7,229	
\$3,000 under \$4,000.....	1,111	7,551	194,979	49,707	145,272	49,707	1,163	1,163	24,447	7,229	7,229	
\$4,000 under \$5,000.....	1,111	6,763	84,466	3,909	80,557	3,909	-	-	23,447	7,229	7,229	
\$5,000 or more.....	38,995	9,182	176,331	1,196	175,135	1,196	-	-	31,132	2,000	2,000	
Returns under \$5,000.....	1,796,865	226,682	4,442,143	616,288	3,825,955	562,467	8,662	1,186	277,980	10,000	10,000	
Returns \$5,000 under \$10,000.....	3,524,688	604,517	9,441,234	1,848,374	7,592,960	1,311,111	36,866	4,922	397,798	10,000	10,000	
Returns \$10,000 or more.....	4,681,167	1,764,036	1,115,704	1,259,637	1,008,119	7,111	1,163	4,901	386,028	10,000	10,000	

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Codes."

Estimate is not shown separately because of high sampling variability. However, the data are included in the aggregate total.

NOTE: Detail may not add to total because of rounding.

INDIVIDUAL INCOME TAX RETURNS FOR 1964

Table 16.—RETURNS WITH STANDARD DEDUCTION: ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER

Adjusted gross income classes	Number of returns	Adjusted gross income (<i>Thousands of dollars</i>)	Exemptions (<i>Thousands of dollars</i>)	Taxable income (<i>Thousands of dollars</i>)	Income tax after credits (<i>Thousands of dollars</i>)	Joint returns of husbands and wives				
						Number of returns	Adjusted gross income (<i>Thousands of dollars</i>)	Exemptions (<i>Thousands of dollars</i>)	Taxable income (<i>Thousands of dollars</i>)	Income tax after credits (<i>Thousands of dollars</i>)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Grand total.....	36,033,693	154,141,923	56,920,216	86,141,072	15,847,613	17,311,936	100,584,904	39,404,723	54,178,940	9,809,185
Taxable returns, total.....	26,296,992	138,053,476	37,472,077	85,819,208	15,847,613	12,711,263	90,025,846	26,899,134	53,945,702	9,809,185
Under \$1,000.....	507,507	475,823	304,504	30,218	5,007	-	-	-	-	-
\$1,000 under \$2,000.....	3,909,383	5,718,013	2,564,196	1,979,431	319,073	148,974	267,056	178,769	28,729	4,496
\$2,000 under \$3,000.....	3,283,210	8,211,339	2,976,485	4,112,703	677,355	643,793	1,648,131	460,254	421,078	67,305
\$3,000 under \$4,000.....	3,445,931	12,055,293	4,334,261	6,275,303	1,083,011	1,311,741	4,625,812	2,488,727	1,469,385	231,609
\$4,000 under \$5,000.....	3,276,598	14,733,335	4,971,463	8,085,640	1,399,928	1,638,002	7,405,448	3,528,558	2,941,452	474,351
\$5,000 under \$6,000.....	2,829,613	15,524,439	4,906,482	9,397,576	1,561,032	1,740,003	9,563,225	3,952,398	4,524,756	742,505
\$6,000 under \$7,000.....	2,400,808	15,524,857	4,589,871	9,342,266	1,679,682	1,686,658	10,939,162	3,948,130	5,625,131	981,410
\$7,000 under \$8,000.....	1,966,787	14,563,830	3,811,387	9,258,869	1,668,687	1,486,130	11,191,991	3,436,799	6,659,326	1,144,916
\$8,000 under \$9,000.....	1,340,142	11,780,022	2,658,483	7,901,288	1,436,287	1,130,453	9,387,924	2,465,872	5,132,125	1,087,535
\$9,000 under \$10,000.....	1,072,746	10,387,345	2,072,040	7,080,198	1,310,395	921,718	8,760,259	1,962,433	5,963,264	1,064,715
\$10,000 under \$15,000.....	1,867,197	21,754,797	3,860,626	13,300,127	3,142,800	1,676,179	19,534,443	3,393,838	14,464,427	2,721,481
\$15,000 under \$20,000.....	248,810	4,201,158	456,841	3,495,942	751,261	218,965	3,686,208	429,377	3,038,267	627,629
\$20,000 under \$50,000.....	112,798	2,980,821	216,182	2,652,205	603,295	97,078	2,556,476	204,799	2,277,605	556,209
\$50,000 under \$100,000.....	4,462	777,754	8,200	265,121	103,460	3,586	233,235	7,438	212,210	78,231
\$100,000 under \$500,000.....	498	74,900	873	73,531	36,109	358	53,506	745	52,401	25,134
\$500,000 under \$1,000,000.....	1	860	2	556	271	1	860	1	556	271
\$1,000,000 or more.....	1	2,412	3	2,410	1,026	1	2,412	1	2,410	1,026
Non-taxable returns, total.....	11,736,701	16,088,448	19,448,139	321,864	-	4,620,670	10,559,008	12,505,569	233,238	-
Under \$600.....	3,906,624	3,564,448	3,107,893	43,267	-	374,994	131,374	746,742	-	-
\$600 under \$1,000.....	2,697,029	1,934,950	2,440,171	206	-	431,458	250,874	856,566	-	-
\$1,000 under \$2,000.....	2,466,611	3,474,199	4,642,888	18,829	-	1,438,867	2,130,218	3,030,008	1,533	-
\$2,000 under \$3,000.....	1,511,542	3,959,986	3,959,986	6,628	-	1,155,869	2,887,034	3,127,167	2,358	-
\$3,000 under \$4,000.....	777,095	2,620,874	2,620,874	51,051	-	559,264	2,287,370	2,271,579	39,551	-
\$4,000 under \$5,000.....	394,198	1,753,077	1,659,024	45,284	-	366,419	1,627,738	1,531,813	43,114	-
\$5,000 or more.....	203,262	1,229,197	1,034,916	140,868	-	191,803	1,163,670	955,654	134,762	-
Returns under \$5,000.....	29,596,507	56,053,084	33,586,113	20,660,115	3,466,463	8,169,378	23,341,835	18,686,223	4,960,701	777,960
Returns \$5,000 under \$10,000.....	10,740,899	29,355,841	4,255,251	22,866,959	4,735,346	1,999,685	21,161,597	9,045,508	20,073,408	5,030,163
Returns \$10,000 or more.....	2,237,776	-	-	-	-	-	-	-	-	-
Separate returns of husbands and wives						Returns of heads of household				
Adjusted gross income classes	Number of returns	Adjusted gross income (<i>Thousands of dollars</i>)	Exemptions (<i>Thousands of dollars</i>)	Taxable income (<i>Thousands of dollars</i>)	Income tax after credits (<i>Thousands of dollars</i>)	Number of returns	Adjusted gross income (<i>Thousands of dollars</i>)	Exemptions (<i>Thousands of dollars</i>)	Taxable income (<i>Thousands of dollars</i>)	Income tax after credits (<i>Thousands of dollars</i>)
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Grand total.....	2,200,716	5,990,805	3,385,408	2,639,447	480,060	752,467	3,585,090	1,087,669	2,456,984	408,765
Taxable returns, total.....	1,329,994	4,638,163	1,972,374	2,634,102	480,060	618,137	3,376,405	863,187	2,154,463	408,765
Under \$1,000.....	67,098	97,399	40,259	8,372	1,358	26,730	43,473	25,098	8,839	1,349
\$1,000 under \$2,000.....	224,772	340,315	165,024	135,650	21,308	85,345	216,331	106,367	75,159	12,218
\$2,000 under \$3,000.....	287,077	726,143	304,362	341,678	56,977	85,345	339,742	137,794	159,011	26,312
\$3,000 under \$4,000.....	290,610	1,010,279	389,032	516,103	88,696	96,891	400,512	136,467	255,086	43,804
\$4,000 under \$5,000.....	224,864	1,005,280	326,068	579,643	103,509	98,563	400,512	136,467	255,086	43,804
\$5,000 under \$6,000.....	126,596	654,735	176,195	416,242	76,046	80,535	309,875	136,899	321,240	56,526
\$6,000 under \$7,000.....	75,016	320,564	90,146	255,452	48,986	76,554	496,003	118,757	356,895	59,597
\$7,000 under \$8,000.....	32,378	239,272	41,756	181,326	51,686	38,411	76,478	27,145	51,005	12,000
\$8,000 under \$9,000.....	11,203	93,779	21,562	66,611	13,586	15,174	298,174	47,793	220,578	42,676
\$9,000 under \$10,000.....	4,908	45,561	6,311	36,796	7,899	22,718	215,390	31,883	161,976	35,053
\$10,000 under \$15,000.....	6,662	75,660	7,832	64,497	14,969	26,281	307,829	37,072	244,476	51,665
\$15,000 under \$20,000.....	887	14,998	1,010	13,554	3,809	3,722	63,605	5,690	24,163	12,979
\$20,000 under \$50,000.....	722	18,290	805	17,124	5,935	1,883	53,556	2,799	48,913	15,499
\$50,000 under \$100,000.....	26	1,308	18	1,176	176	176	9,126	512	5,126	2,234
\$100,000 under \$500,000.....	5	690	8	680	395	13	2,085	18	2,054	1,051
\$500,000 or more.....	-	-	-	-	-	-	-	-	-	-
Non-taxable returns, total.....	870,722	1,352,642	1,613,034	5,345	-	134,330	268,685	234,482	4,021	-
Under \$600.....	205,813	74,058	214,783	-	-	16,064	6,306	18,312	-	-
\$600 under \$1,000.....	149,844	114,777	209,697	17	-	23,694	19,157	29,262	6	-
\$1,000 under \$2,000.....	280,484	382,391	235,562	1,435	-	60,536	86,671	96,437	-	-
\$2,000 under \$3,000.....	156,964	386,539	448,090	2,385	-	26,662	69,653	59,397	-	-
\$3,000 under \$4,000.....	67,847	233,634	255,154	1,271	-	6,920	26,130	21,419	2,971	-
\$4,000 under \$5,000.....	21,173	94,119	99,347	337	-	454	3,356	1,695	1,333	-
\$5,000 or more.....	6,697	50,463	-	-	-	-	-	-	-	-
Returns under \$5,000.....	1,956,646	4,422,947	2,987,355	1,585,989	271,648	441,404	1,245,386	630,513	500,785	83,843
Returns \$5,000 under \$10,000.....	235,797	1,427,030	388,372	956,427	182,754	278,999	1,906,615	411,381	1,302,347	241,854
Returns \$10,000 or more.....	8,274	110,846	9,661	97,029	25,687	32,063	433,089	45,773	355,534	83,228

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1964

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Table 16.—RETURNS WITH STANDARD DEDUCTION: ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS.
BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER—Continued

Adjusted gross income classes	Returns of surviving spouse					Returns of single persons not head of household or surviving spouse				
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Grand total.....	108,633	302,372	104,148	116,925	21,084	17,639,940	43,678,789	12,848,271	27,144,779	5,128,724
Taxable returns, total.....	45,859	220,171	75,791	118,332	11,084	11,991,701	19,772,899	8,061,973	20,366,111	5,128,726
Under \$1,000.....	-	-	-	-	-	438,819	436,941	263,346	21,427	3,645
\$1,000 under \$2,000.....	2,935	5,392	3,522	698	124	3,507,974	5,363,341	2,192,741	1,806,543	291,801
\$2,000 under \$3,000.....	9,302	24,814	13,503	9,087	1,134	11,593,196	5,989,421	1,611,979	3,263,901	539,721
\$3,000 under \$4,000.....	2,412	35,430	17,166	13,342	2,185	1,738,087	6,964,335	1,321,528	4,117,464	734,399
\$4,000 under \$5,000.....	4,906	21,207	9,427	9,181	1,477	1,131,265	5,884,689	968,943	4,300,095	776,789
\$5,000 under \$6,000.....	6,501	35,616	13,681	17,911	2,972	870,172	4,760,888	625,309	3,637,427	682,985
\$6,000 under \$7,000.....	3,452	22,084	5,944	13,903	2,392	576,127	3,721,064	426,936	2,905,885	567,328
\$7,000 under \$8,000.....	-	-	-	-	-	864,493	2,711,776	276,896	2,165,076	436,436
\$8,000 under \$9,000.....	4,830	39,419	7,561	27,912	5,364	210,685	1,777,111	155,355	1,644,139	301,394
\$9,000 under \$10,000.....	-	-	-	-	-	122,263	1,154,524	89,114	950,612	204,268
\$10,000 under \$15,000.....	2,823	32,107	4,805	24,519	4,714	136,717	1,821,469	119,908	1,544,611	359,608
\$15,000 under \$20,000.....	-	-	-	-	-	25,121	431,031	20,216	385,494	165,902
\$20,000 under \$25,000.....	126	3,390	169	3,095	793	12,989	349,110	10,656	325,468	114,859
\$25,000 under \$30,000.....	12	712	15	684	493	743	47,280	610	45,927	23,119
\$30,000 under \$500,000.....	-	-	-	-	-	128	16,621	102	16,397	9,550
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-
Non-taxable returns, total.....	62,774	82,201	118,157	593	-	4,048,239	3,905,884	4,786,608	78,668	-
Under \$600.....	7,545	2,329	11,584	-	-	3,302,468	1,050,401	2,116,477	-	-
\$600 under \$1,000.....	11,456	9,356	19,611	-	-	1,876,856	1,420,785	1,342,077	183	-
\$1,000 under \$2,000.....	35,821	48,890	68,692	-	-	670,703	926,025	912,191	15,855	-
\$2,000 under \$3,000.....	-	-	-	-	-	165,035	397,880	318,418	48,099	-
\$3,000 under \$4,000.....	8,252	21,626	21,471	987	-	24,545	81,485	73,033	8,127	-
\$4,000 under \$5,000.....	-	-	-	-	-	4,525	18,789	17,624	1,087	-
\$5,000 or more.....	-	-	-	-	-	2,107	12,559	6,882	4,517	-
Returns under \$5,000.....	90,818	168,505	161,730	30,665	4,868	15,298,262	26,876,411	11,118,291	13,981,975	2,376,284
Returns \$5,000 under \$10,000.....	16,564	109,208	29,709	60,121	11,943	2,245,686	14,135,664	1,578,399	11,141,661	2,180,421
Returns \$10,000 or more.....	1,763	24,657	2,709	20,128	4,251	395,993	2,668,712	151,581	2,321,141	612,037

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

NOTE: Detail may not add to total because of rounding.

INDIVIDUAL INCOME TAX RETURNS FOR 1964

Table 12.—RETURNS WITH ITEMIZED DEDUCTIONS: ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER

Adjusted gross income classes	Number of returns	Adjusted gross income (<i>Thousand dollars</i>)	Exemptions (<i>Thousand dollars</i>)	Taxable income (<i>Thousand dollars</i>)	Income tax after credits (<i>Thousand dollars</i>)	Returns of husbands and wives				
						Number of returns	Adjusted gross income (<i>Thousand dollars</i>)	Exemptions (<i>Thousand dollars</i>)	Taxable income (<i>Thousand dollars</i>)	Income tax after credits (<i>Thousand dollars</i>)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Grand total.....	26,909,291	244,070,130	54,687,615	143,734,002	31,305,045	21,121,990	212,083,078	48,892,939	126,554,136	26,858,701
Married returns, total.....	25,009,385	237,951,276	50,864,807	143,649,831	31,305,045	19,947,449	207,606,838	45,964,823	124,352,881	26,858,701
Under \$1,000.....	12,270	11,006	7,362	986	155	-	-	-	-	-
1,000 under \$2,000.....	364,852	588,020	239,791	154,712	26,425	16,476	29,675	19,771	5,730	424
2,000 under \$3,000.....	947,486	2,419,486	912,485	864,779	136,890	898,329	2,187,593	717,593	137,845	18,169
3,000 under \$4,000.....	1,548,821	5,486,216	1,937,693	2,239,924	363,434	1,680,838	5,426,597	1,947,119	663,822	103,406
4,000 under \$5,000.....	2,088,651	9,438,549	3,232,220	4,085,416	679,079	2,255,584	9,584,821	2,383,474	1,672,812	297,367
5,000 under \$6,000.....	2,644,549	14,980,981	4,877,145	6,626,994	1,115,646	2,923,461	16,634,886	4,127,437	6,234,198	685,115
6,000 under \$7,000.....	2,914,586	18,951,285	6,120,812	8,977,255	1,586,778	3,432,977	15,840,334	5,601,971	6,995,268	1,159,020
7,000 under \$8,000.....	2,854,688	21,399,293	6,417,350	10,746,074	1,856,899	3,220,422	18,903,633	6,058,149	9,097,895	1,562,561
8,000 under \$9,000.....	2,407,604	20,926,221	5,738,899	11,148,639	1,953,271	2,475,853	19,298,667	5,920,021	10,070,226	1,743,489
9,000 under \$10,000.....	1,965,896	18,643,156	4,629,816	10,340,639	1,863,724	1,933,374	17,377,076	4,502,674	9,648,804	1,700,261
\$10,000 under \$15,000.....	4,726,362	36,339,667	10,951,219	35,586,702	6,642,299	4,500,344	53,658,891	10,696,973	33,676,336	6,232,137
\$15,000 under \$20,000.....	1,207,860	20,771,213	2,775,777	14,476,420	2,957,983	1,134,310	19,308,833	2,696,884	13,525,784	2,721,140
\$20,000 under \$30,000.....	1,093,718	31,427,158	2,567,823	27,179,803	2,817,558	1,006,528	28,617,565	2,466,174	22,170,045	5,523,886
\$30,000 under \$40,000.....	154,258	10,151,183	388,605	8,243,195	3,100,038	139,407	9,136,422	340,304	7,403,768	9,748,732
\$40,000 under \$50,000.....	34,428	5,074,132	74,433	4,448,699	2,188,089	29,556	4,781,774	69,040	3,841,091	1,850,880
\$50,000 under \$1,000,000.....	1,586	999,724	2,177	597,458	355,351	863	771,737	1,754	456,878	844,540
\$1,000,000 or more.....	462	969,762	900	753,865	429,413	346	647,810	773	532,671	285,134
Nonmarital returns, total.....	1,900,206	6,138,894	3,822,808	284,921	-	1,274,541	4,476,260	2,948,136	201,255	-
Under \$600.....	11,384	13,137	43,239	-	-	13,809	4,327	38,778	-	-
\$600 under \$1,000.....	31,092	76,213	96,512	-	-	19,151	15,590	37,005	-	-
1,000 under \$2,000.....	463,534	707,439	594,204	3,417	-	139,309	220,791	251,626	18	-
2,000 under \$3,000.....	468,993	1,167,554	809,764	37,782	-	287,686	1,056,250	572,827	50,908	-
3,000 under \$4,000.....	373,473	1,286,549	828,600	53,297	-	300,694	1,037,001	710,485	22,245	-
4,000 under \$5,000.....	214,253	950,232	579,107	46,434	-	184,514	817,308	526,517	35,235	-
\$5,000 or more.....	297,177	1,318,792	773,392	145,881	-	229,386	1,636,186	823,750	138,733	-
Returns under \$5,000.....	6,605,108	22,242,299	9,299,169	7,486,658	1,203,982	3,095,168	11,431,478	5,992,235	8,719,411	419,796
Returns \$5,000 under \$10,000.....	12,064,463	97,576,838	28,601,981	47,921,351	8,296,108	11,187,179	83,952,290	26,598,253	40,085,762	6,850,456
Returns \$10,000 or more.....	7,239,838	126,172,990	16,784,467	88,325,998	21,806,954	6,827,664	127,292,548	16,315,411	27,838,798	19,608,645

Adjusted gross income classes	Number of returns	Adjusted gross income (<i>Thousand dollars</i>)	Exemptions (<i>Thousand dollars</i>)	Taxable income (<i>Thousand dollars</i>)	Income tax after credits (<i>Thousand dollars</i>)	Returns of heads of household				
						Number of returns	Adjusted gross income (<i>Thousand dollars</i>)	Exemptions (<i>Thousand dollars</i>)	Taxable income (<i>Thousand dollars</i>)	Income tax after credits (<i>Thousand dollars</i>)
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Grand total.....	691,748	4,095,460	937,577	2,280,653	537,745	1,015,006	6,155,266	1,418,004	3,400,909	720,407
Married returns, total.....	627,779	3,913,733	824,131	2,277,903	537,745	946,091	5,962,656	1,306,470	3,293,644	720,407
Under \$1,000.....	4,119	3,512	2,472	336	52	-	-	-	-	-
1,000 under \$2,000.....	13,897	51,733	22,451	16,104	2,986	18,626	32,170	16,287	7,486	1,165
2,000 under \$3,000.....	72,137	182,229	66,325	70,330	11,345	77,994	197,201	86,527	58,930	9,344
3,000 under \$4,000.....	83,353	296,434	96,957	128,729	21,432	151,620	539,757	199,553	213,406	34,661
4,000 under \$5,000.....	103,334	465,137	131,803	237,864	41,657	188,703	855,166	267,646	394,228	66,784
5,000 under \$6,000.....	101,213	555,489	147,079	296,902	53,403	176,200	966,885	248,424	508,717	87,982
6,000 under \$7,000.....	79,228	534,019	130,502	277,221	51,519	107,386	688,240	153,794	373,723	69,894
7,000 under \$8,000.....	50,947	379,605	77,870	227,934	43,699	77,339	578,126	112,113	364,249	62,983
8,000 under \$9,000.....	11,715	268,081	53,296	160,667	11,152	40,587	346,589	61,986	280,274	38,954
9,000 under \$10,000.....	16,484	155,773	28,471	97,560	19,769	26,998	256,206	39,281	162,805	31,160
\$10,000 under \$15,000.....	31,592	369,692	44,443	256,872	55,899	50,683	999,381	76,455	408,565	83,252
\$15,000 under \$20,000.....	9,128	155,972	13,410	118,622	21,291	13,410	205,443	20,864	168,397	38,154
\$20,000 under \$30,000.....	9,137	268,165	11,651	212,771	73,956	13,526	386,877	21,253	299,412	88,568
\$30,000 under \$40,000.....	1,154	75,498	1,443	59,334	26,934	2,252	156,386	4,024	124,123	51,281
\$40,000 under \$50,000.....	23	15,645	399	42,823	638	27	107,396	1,267	82,431	43,126
\$50,000 under \$100,000.....	23	15,521	24	12,908	7,718	24	15,257	3	12,457	7,532
\$100,000 or more.....	33	100,288	35	66,205	43,890	9	11,224	13	9,581	5,567
Nonmarital returns, total.....	63,969	181,727	113,446	2,720	-	68,913	192,590	111,534	7,965	-
Under \$600.....	1,709	627	1,812	-	-	4,464	3,771	5,167	-	-
\$600 under \$1,000.....	5,896	4,836	4,745	-	-	20,304	32,002	23,755	-	-
1,000 under \$2,000.....	18,425	29,480	21,823	38	-	20,533	49,482	31,972	1,067	-
2,000 under \$3,000.....	12,168	40,503	28,726	285	-	12,027	42,025	24,867	2,053	-
3,000 under \$4,000.....	7,720	16,313	11,183	323	-	7,603	30,019	16,762	2,818	-
\$4,000 or more.....	4,883	48,472	16,578	1,780	-	4,786	35,276	13,331	2,127	-
Returns under \$5,000.....	355,888	1,132,640	414,974	454,773	77,072	501,607	1,781,607	669,397	677,686	111,954
Returns \$5,000 under \$10,000.....	283,977	1,899,938	452,382	1,060,593	199,342	432,810	2,860,880	625,476	1,617,041	280,972
Returns \$10,000 or more.....	51,885	1,062,982	70,218	765,664	261,310	81,125	1,512,798	122,592	1,106,180	317,479

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 17.—RETURNS WITH ITEMIZED DEDUCTIONS: ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX AFTER CREDITS, BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER—Continued

Adjusted gross income classes	Returns of surviving spouse					Returns of single persons not head of household or surviving spouse				
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Grand total.....	117,950	641,259	185,037	315,527	64,253	3,962,902	21,095,090	3,254,061	13,182,788	3,123,945
Taxable returns, total.....	90,455	576,264	140,198	315,044	64,253	3,397,615	19,891,786	2,649,186	13,109,785	3,123,945
Under \$1,000.....	-	-	-	-	-	8,151	7,434	4,891	651	102
\$1,000 under \$2,000.....	14,422	35,396	38,687	6,726	1,060	293,896	468,630	199,183	127,773	20,167
\$2,000 under \$3,000.....	15,900	55,039	23,457	18,535	2,916	557,807	1,409,762	427,742	613,577	97,056
\$3,000 under \$4,000.....	18,939	83,854	26,622	37,490	6,119	617,511	2,470,109	470,607	1,217,435	200,389
\$4,000 under \$5,000.....	11,906	65,205	17,951	31,845	5,097	431,769	2,358,517	336,054	1,573,333	283,849
\$5,000 under \$6,000.....	7,051	45,533	14,042	20,349	3,408	287,935	1,862,869	221,001	1,292,394	242,708
\$6,000 under \$7,000.....	7,786	58,510	12,775	36,836	6,110	198,193	1,479,418	156,443	1,041,181	201,635
\$7,000 under \$8,000.....	6,103	34,336	5,883	21,381	3,685	115,407	976,548	97,814	688,492	136,091
\$8,000 under \$9,000.....	1,353	12,511	2,676	7,344	1,277	67,787	641,591	57,814	444,326	91,277
\$9,000 under \$10,000.....	5,163	60,708	9,297	39,330	7,363	138,560	1,650,993	126,091	1,200,599	263,538
\$10,000 under \$15,000.....	1,221	20,762	2,694	16,865	2,956	49,790	838,616	47,956	649,110	165,823
\$15,000 under \$20,000.....	2,706	77,185	5,564	59,977	16,942	63,822	1,877,408	65,198	1,437,599	487,519
\$20,000 under \$30,000.....	252	16,538	484	13,719	5,086	11,093	766,740	11,550	583,263	268,806
\$30,000 under \$50,000.....	52	7,667	93	6,189	2,954	3,567	620,610	3,852	475,563	264,377
\$50,000 under \$100,000.....	-	-	-	-	-	146	97,209	156	74,827	43,712
\$100,000 or more.....	1	2,820	1	2,660	1,280	73	187,621	79	144,949	89,543
Nontaxable returns, total.....	27,495	64,995	44,839	481	-	565,287	1,203,304	604,875	73,000	-
Under \$600.....	-	-	-	-	-	14,950	5,987	14,146	-	-
\$600 under \$1,000.....	12,023	15,764	16,111	-	-	59,200	49,752	45,946	-	-
\$1,000 under \$2,000.....	8,802	21,988	14,102	400	-	275,764	411,619	285,603	3,362	-
\$2,000 under \$3,000.....	5,619	20,723	13,364	81	-	135,805	327,957	160,983	31,027	-
\$3,000 under \$4,000.....	1,051	6,520	1,262	-	-	44,585	153,260	55,321	26,805	-
\$4,000 under \$5,000.....	-	-	-	-	-	17,906	79,429	22,505	8,587	-
\$5,000 or more.....	-	-	-	-	-	17,077	175,300	20,371	3,222	-
Returns under \$5,000.....	95,303	232,964	112,342	63,232	10,095	2,577,682	7,563,650	2,109,681	1,571,956	585,066
Returns \$5,000 under \$10,000.....	33,197	221,849	54,527	115,755	19,578	1,115,483	7,413,120	886,303	5,064,037	955,560
Returns \$10,000 or more.....	9,444	186,666	18,169	136,540	36,581	269,738	6,118,319	258,077	4,566,795	1,583,316

See text for "Description of the Sample and Limitations of the Data" and "Explanations of Classifications and Terms."
NOTE: Detail may not add to total because of rounding.

[illegible]

See also for "Description of the Data" and "Explanation of Terminology and Terms."

Table 10.—ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES—Continued

PART 1.—TOTAL DEDUCTIONS—Continued

(Usable and nonusable returns)

Adjusted gross income classes	Itemized deductions as a percent of adjusted gross income—Continued									
	45 percent under 50 percent	50 percent under 55 percent	55 percent under 60 percent	60 percent under 65 percent	65 percent under 70 percent	70 percent under 75 percent	75 percent under 80 percent	80 percent under 85 percent	85 percent under 90 percent	90 percent under 95 percent
	Number of returns (Thousand dollars)	Amount (Thousand dollars)	Number of returns (Thousand dollars)	Amount (Thousand dollars)	Number of returns (Thousand dollars)	Amount (Thousand dollars)	Number of returns (Thousand dollars)	Amount (Thousand dollars)	Number of returns (Thousand dollars)	Amount (Thousand dollars)
Under \$600.....	15,171	7,709	13,764	1,175,756	97,707	66,942	4,331	3,702	3,750	3,750
\$600 under \$1,000.....	137,648	81,381	124,944	1,044,496	72,825	49,431	4,201	3,702	3,750	3,750
\$1,000 under \$2,000.....	1,157,848	234,913	87,712	11,312	264,879	77,777	27,138	1,141	1,141	1,141
\$2,000 under \$3,000.....	139,984	234,913	92,132	11,312	264,879	77,777	27,138	1,141	1,141	1,141
\$3,000 under \$4,000.....	139,984	234,913	92,132	11,312	264,879	77,777	27,138	1,141	1,141	1,141
\$4,000 under \$5,000.....	139,984	234,913	92,132	11,312	264,879	77,777	27,138	1,141	1,141	1,141
\$5,000 under \$6,000.....	139,984	234,913	92,132	11,312	264,879	77,777	27,138	1,141	1,141	1,141
\$6,000 under \$7,000.....	139,984	234,913	92,132	11,312	264,879	77,777	27,138	1,141	1,141	1,141
\$7,000 under \$8,000.....	139,984	234,913	92,132	11,312	264,879	77,777	27,138	1,141	1,141	1,141
\$8,000 under \$9,000.....	139,984	234,913	92,132	11,312	264,879	77,777	27,138	1,141	1,141	1,141
\$9,000 under \$10,000.....	139,984	234,913	92,132	11,312	264,879	77,777	27,138	1,141	1,141	1,141
\$10,000 under \$15,000.....	139,984	234,913	92,132	11,312	264,879	77,777	27,138	1,141	1,141	1,141
\$15,000 under \$20,000.....	139,984	234,913	92,132	11,312	264,879	77,777	27,138	1,141	1,141	1,141
\$20,000 under \$25,000.....	139,984	234,913	92,132	11,312	264,879	77,777	27,138	1,141	1,141	1,141
\$25,000 under \$30,000.....	139,984	234,913	92,132	11,312	264,879	77,777	27,138	1,141	1,141	1,141
\$30,000 under \$40,000.....	139,984	234,913	92,132	11,312	264,879	77,777	27,138	1,141	1,141	1,141
\$40,000 under \$50,000.....	139,984	234,913	92,132	11,312	264,879	77,777	27,138	1,141	1,141	1,141
\$50,000 under \$100,000.....	139,984	234,913	92,132	11,312	264,879	77,777	27,138	1,141	1,141	1,141
\$100,000 under \$200,000.....	139,984	234,913	92,132	11,312	264,879	77,777	27,138	1,141	1,141	1,141
\$200,000 under \$500,000.....	139,984	234,913	92,132	11,312	264,879	77,777	27,138	1,141	1,141	1,141
\$500,000 or more.....	139,984	234,913	92,132	11,312	264,879	77,777	27,138	1,141	1,141	1,141
Returns under \$5,000.....	594,443	723,458	79,380	1,139,487	1,139,487	1,139,487	1,139,487	1,139,487	1,139,487	1,139,487
Returns \$5,000 under \$10,000.....	240,746	78,743	79,380	1,139,487	1,139,487	1,139,487	1,139,487	1,139,487	1,139,487	1,139,487
Returns \$10,000 or more.....	79,713	786,666	79,380	1,139,487	1,139,487	1,139,487	1,139,487	1,139,487	1,139,487	1,139,487

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 18.—ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES—Continued

PART II.—MEDICAL EXPENSES

Taxable and nontaxable returns

Adjusted gross income classes	Number of returns with itemized deductions for medical expenses	Deduction for medical expense as a percent of adjusted gross income																	
		0 percent		1 percent		2 percent		3 percent		4 percent		5 percent		6 percent		7 percent			
		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		
Total.....	16,779,641	7,095,323	1,968,236	118,276	2,829,210	338,878	2,023,043	486,326	1,779,422	508,661	1,371,035	489,277	1,159,275	476,848	931,389	466,431			
Under \$400.....	18,726	9,458	1,968,236	118,276	2,829,210	338,878	2,023,043	486,326	1,779,422	508,661	1,371,035	489,277	1,159,275	476,848	931,389	466,431			
\$400 under \$1,000.....	38,206	8,458	8,000	76	12,859	209	13,264	468	13,264	15,792	1,111	14,088	2,066	14,088	1,877	2,004			
\$1,000 under \$2,000.....	63,252	24,968	8,000	66	32,859	3,948	40,664	2,642	40,664	43,116	15,792	9,723	44,604	24,968	25,827	9,798			
\$2,000 under \$3,000.....	1,076,841	436,164	25,433	750	74,244	9,848	94,726	13,861	94,726	93,612	139,117	18,612	94,433	139,418	92,487	21,042			
\$3,000 under \$4,000.....	1,456,654	597,813	49,248	84,203	136,779	15,863	186,775	19,861	186,775	184,316	239,578	26,978	184,153	269,719	184,153	39,201			
\$4,000 under \$5,000.....	1,669,958	676,519	64,203	24,102	224,603	24,102	224,603	24,102	224,603	224,603	224,603	224,603	224,603	224,603	224,603	224,603			
\$5,000 under \$6,000.....	1,662,480	662,484	224,603	9,196	274,423	26,671	274,423	26,671	274,423	26,671	274,423	26,671	274,423	26,671	274,423	26,671			
\$6,000 under \$7,000.....	1,824,882	684,882	224,603	10,136	338,959	33,002	274,423	26,671	274,423	26,671	274,423	26,671	274,423	26,671	274,423	26,671			
\$7,000 under \$8,000.....	1,824,882	684,882	224,603	10,136	338,959	33,002	274,423	26,671	274,423	26,671	274,423	26,671	274,423	26,671	274,423	26,671			
\$8,000 under \$9,000.....	1,824,882	684,882	224,603	10,136	338,959	33,002	274,423	26,671	274,423	26,671	274,423	26,671	274,423	26,671	274,423	26,671			
\$9,000 under \$10,000.....	1,824,882	684,882	224,603	10,136	338,959	33,002	274,423	26,671	274,423	26,671	274,423	26,671	274,423	26,671	274,423	26,671			
\$10,000 under \$15,000.....	2,473,078	1,024,822	258,362	32,203	559,294	93,154	407,381	119,685	296,502	123,259	203,239	107,297	345,322	93,297	96,165	73,164			
\$15,000 under \$20,000.....	569,691	229,717	113,321	13,321	133,587	29,424	86,859	36,245	63,055	39,872	41,233	35,469	29,242	25,934	20,286	32,256			
\$20,000 under \$25,000.....	469,402	196,225	113,321	13,321	133,587	29,424	86,859	36,245	63,055	39,872	41,233	35,469	29,242	25,934	20,286	32,256			
\$25,000 under \$30,000.....	469,402	196,225	113,321	13,321	133,587	29,424	86,859	36,245	63,055	39,872	41,233	35,469	29,242	25,934	20,286	32,256			
\$30,000 under \$40,000.....	13,321	39,607	7,092	5,899	4,650	5,811	1,087	4,159	34	3,113	442	3,076	262	269	223	2,138			
\$40,000 under \$50,000.....	397	1,568	306	603	21	19	1	338	34	278	-	1	33	-	-	-			
\$50,000 or more.....	213	872	209	646	21	1	1	23	23	-	-	-	-	-	-	-			
Under \$400.....	6,889,676	3,981,890	1,377,959	3,362	254,221	34,814	384,069	27,724	384,069	38,229	304,799	56,968	282,691	270,999	270,999	73,581			
\$400 under \$1,000.....	1,076,841	436,164	25,433	750	74,244	9,848	94,726	13,861	94,726	93,612	139,117	18,612	94,433	139,418	92,487	21,042			
\$1,000 under \$2,000.....	1,456,654	597,813	49,248	84,203	136,779	15,863	186,775	19,861	186,775	184,316	239,578	26,978	184,153	269,719	184,153	39,201			
\$2,000 under \$3,000.....	1,669,958	676,519	64,203	24,102	224,603	24,102	224,603	24,102	224,603	224,603	224,603	224,603	224,603	224,603	224,603	224,603			
\$3,000 under \$4,000.....	1,662,480	662,484	224,603	9,196	274,423	26,671	274,423	26,671	274,423	26,671	274,423	26,671	274,423	26,671	274,423	26,671			
\$4,000 under \$5,000.....	1,824,882	684,882	224,603	10,136	338,959	33,002	274,423	26,671	274,423	26,671	274,423	26,671	274,423	26,671	274,423	26,671			
\$5,000 under \$6,000.....	1,824,882	684,882	224,603	10,136	338,959	33,002	274,423	26,671	274,423	26,671	274,423	26,671	274,423	26,671	274,423	26,671			
\$6,000 under \$7,000.....	1,824,882	684,882	224,603	10,136	338,959	33,002	274,423	26,671	274,423	26,671	274,423	26,671	274,423	26,671	274,423	26,671			
\$7,000 under \$8,000.....	1,824,882	684,882	224,603	10,136	338,959	33,002	274,423	26,671	274,423	26,671	274,423	26,671	274,423	26,671	274,423	26,671			
\$8,000 under \$9,000.....	1,824,882	684,882	224,603	10,136	338,959	33,002	274,423	26,671	274,423	26,671	274,423	26,671	274,423	26,671	274,423	26,671			
\$9,000 under \$10,000.....	1,824,882	684,882	224,603	10,136	338,959	33,002	274,423	26,671	274,423	26,671	274,423	26,671	274,423	26,671	274,423	26,671			
\$10,000 under \$15,000.....	2,473,078	1,024,822	258,362	32,203	559,294	93,154	407,381	119,685	296,502	123,259	203,239	107,297	345,322	93,297	96,165	73,164			
\$15,000 under \$20,000.....	569,691	229,717	113,321	13,321	133,587	29,424	86,859	36,245	63,055	39,872	41,233	35,469	29,242	25,934	20,286	32,256			
\$20,000 under \$25,000.....	469,402	196,225	113,321	13,321	133,587	29,424	86,859	36,245	63,055	39,872	41,233	35,469	29,242	25,934	20,286	32,256			
\$25,000 under \$30,000.....	469,402	196,225	113,321	13,321	133,587	29,424	86,859	36,245	63,055	39,872	41,233	35,469	29,242	25,934	20,286	32,256			
\$30,000 under \$40,000.....	13,321	39,607	7,092	5,899	4,650	5,811	1,087	4,159	34	3,113	442	3,076	262	269	223	2,138			
\$40,000 under \$50,000.....	397	1,568	306	603	21	19	1	338	34	278	-	1	33	-	-	-			
\$50,000 or more.....	213	872	209	646	21	1	1	23	23	-	-	-	-	-	-	-			
Under \$400.....	762,247	372,368	631,256	36,760	204,037	389,058	1,546,646	1,034,541	724,777	191,240	576,833	292,468	110,842	104,381	154,235	181,300	213,922		
\$400 under \$1,000.....	24,243	2,483	23,962	35,437	2,497	101,433	20,724	856	8,508	1,433	1,015	1,015	7,534	2,404	5,954	1,921	13,131		
\$1,000 under \$2,000.....	83,367	38,706	22,775	83,458	27,237	27,827	117,362	139,657	84,073	113,866	93,984	25,626	41,361	20,139	30,770	27,138	80,813		
\$2,000 under \$3,000.....	134,267	38,706	22,775	83,458	27,237	27,827	117,362	139,657	84,073	113,866	93,984	25,626	41,361	20,139	30,770	27,138	80,813		
\$3,000 under \$4,000.....	133,725	46,633	96,252	42,845	78,437	42,465	198,023	139,929	72,506	67,082	46,866	61,392	15,081	27,803	19,977	13,356	44,811		
\$4,000 under \$5,000.....	133,725	46,633	96,252	42,845	78,437	42,465	198,023	139,929	72,506	67,082	46,866	61,392	15,081	27,803	19,977	13,356	44,811		
\$5,000 under \$6,000.....	133,725	46,633	96,252	42,845	78,437	42,465	198,023	139,929	72,506	67,082	46,866	61,392	15,081	27,803	19,977	13,356	44,811		
\$6,000 under \$7,000.....	133,725	46,633	96,252	42,845	78,437	42,465	198,023	139,929	72,506	67,082	46,866	61,392	15,081	27,803	19,977	13,356	44,811		
\$7,000 under \$8,000.....	133,725	46,633	96,252	42,845	78,437	42,465	198,023	139,929	72,506	67,082	46,866	61,392	15,081	27,803	19,977	13,356	44,811		
\$8,000 under \$9,000.....	133,725	46,633	96,252	42,845	78,437	42,465	198,023	139,929	72,506	67,082	46,866	61,392	15,081	27,803	19,977	13,356	44,811		
\$9,000 under \$10,000.....	133,725	46,633	96,252	42,845	78,437	42,465	198,023	139,929	72,506	67,082	46,866	61,392	15,081	27,803	19,977	13,356	44,811		
\$10,000 under \$15,000.....	66,887	98,846	45,219	34,970	81,241	134,641	24,770	59,792	17,117	10,833	6,022	19,069	3,070	11,732	5,690	40,241			
\$15,000 under \$20,000.....	14,227	18,106	9,528	13,794	19,156	39,718	7,228	23,390	6,568	26,238	1,792	10,681	1,682	6,008	1,689	23,608			
\$20,000 under \$25,000.....	9,882	17,859	9,528	13,794	19,156	39,718	7,228	23,390	6,568	26,238	1,792	10,681	1,682	6,008	1,689	23,608			
\$25,000 under \$30,000.....	139	1,786	139	1,786	234	1,773	284	4,888	135	4,684	18	496	2	-	-	-			
\$30,000 under \$40,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
\$40,000 under \$50,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
\$50,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Under \$400.....	272,321	73,364	256,921	76,268	233,095	77,774	888,236	362,232	500,750	363,938	437,698	242,733	170,676	145,627	81,424	89,254	180,077		
\$400 under \$1,000.....	89,387	22,704	73,684	22,775	83,458	27,237	27,827	117,362	139,657	84,073	113,866	93,984	25,626	41,361	20,139	30,770	80,813		
\$1,000 under \$2,000.....	134,267	38,706	22,775	83,458	27,237	27,827	117,362	139,657	84,073	113,866	93,984	25,626	41,361	20,139	30,770	27,138	80,813		
\$2,000 under \$3,000,																			

Table 18.—ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME. NUMBER AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES—Continued

PART III.—EXEMPT AND

(Table and amountable returns)

Adjusted gross income classes	Deduction for taxes paid as a percent of adjusted gross income									
	0 percent under 1 percent	1 percent under 2 percent	2 percent under 3 percent	3 percent under 4 percent	4 percent under 5 percent	5 percent under 6 percent	6 percent under 7 percent	7 percent under 8 percent	8 percent under 9 percent	9 percent under 10 percent
	Number of returns (Thousand dollars)	Number of returns (Thousand dollars)	Number of returns (Thousand dollars)	Number of returns (Thousand dollars)	Number of returns (Thousand dollars)	Number of returns (Thousand dollars)	Number of returns (Thousand dollars)	Number of returns (Thousand dollars)	Number of returns (Thousand dollars)	Number of returns (Thousand dollars)
Total	26,598,769	14,070,930	339,324	24,780	1,136,633	1,703,633	2,700,292	341,866	1,317,179	4,219,453
Under \$600	25,377	6,955	-	-	7,446	96	4,358	137	4,039	119
\$600 under \$1,000	139,679	139,679	35,504	332	59,255	1,395	48,526	2,681	30,223	2,794
\$1,000 under \$2,000	727,288	727,288	42,339	1,732	131,727	4,732	147,893	9,321	130,650	13,966
\$2,000 under \$3,000	1,243,952	1,243,952	67,977	3,156	226,421	10,375	260,421	29,667	334,701	33,958
\$3,000 under \$4,000	2,867,913	2,867,913	131,632	7,176	439,132	20,621	506,421	59,667	631,597	63,949
\$4,000 under \$5,000	6,993,148	6,993,148	316,636	14,233	1,133,257	51,375	1,297,276	124,043	1,739,887	170,866
\$5,000 under \$6,000	2,786,247	2,786,247	122,228	5,684	423,272	19,375	472,572	42,375	558,272	50,828
\$6,000 under \$7,000	2,070,977	2,070,977	93,432	4,364	312,272	14,375	346,647	30,667	409,272	36,828
\$7,000 under \$8,000	1,422,238	1,422,238	64,432	3,156	212,272	9,375	231,647	20,667	272,272	24,828
\$8,000 under \$9,000	1,067,919	1,067,919	49,432	2,316	152,272	6,875	169,147	14,667	192,272	17,828
\$9,000 under \$10,000	796,979	796,979	36,432	1,716	112,272	5,125	127,397	10,667	147,272	13,828
\$10,000 under \$15,000	1,966,479	1,966,479	91,432	4,316	332,272	15,375	367,647	32,667	439,272	40,828
\$15,000 under \$20,000	1,307,293	1,307,293	61,432	3,116	212,272	9,375	231,647	20,667	272,272	24,828
\$20,000 under \$25,000	969,465	969,465	44,432	2,116	152,272	6,875	169,147	14,667	192,272	17,828
\$25,000 under \$30,000	527,418	527,418	24,432	1,116	82,272	3,875	96,147	8,667	112,272	10,828
\$30,000 under \$40,000	290,674	290,674	13,432	616	42,272	2,075	49,147	4,667	57,272	5,828
\$40,000 under \$50,000	173	173	1	1	1	1	1	1	1	1
\$50,000 under \$100,000	3,400	3,400	1	1	1	1	1	1	1	1
\$100,000 under \$1,000,000	6,330,747	6,330,747	307,381	14,776	457,732	21,375	506,107	44,667	539,272	49,828
Returns \$1,000 under \$10,000	13,033,716	13,033,716	617,381	29,776	457,732	21,375	506,107	44,667	539,272	49,828
Returns \$10,000 or more	9,566,051	9,566,051	461,432	22,224	670,000	31,000	751,272	66,000	800,000	74,000
\$1,000,000 under \$1,000,000	1,400	1,400	1	1	1	1	1	1	1	1
\$1,000,000 or more	2,536	2,536	1	1	1	1	1	1	1	1
Adjusted gross income classes	7 percent under 8 percent	8 percent under 9 percent	9 percent under 10 percent	10 percent under 11 percent	11 percent under 12 percent	12 percent under 13 percent	13 percent under 14 percent	14 percent under 15 percent	15 percent under 16 percent	16 percent under 17 percent
	Number of returns (Thousand dollars)	Number of returns (Thousand dollars)	Number of returns (Thousand dollars)	Number of returns (Thousand dollars)	Number of returns (Thousand dollars)	Number of returns (Thousand dollars)	Number of returns (Thousand dollars)	Number of returns (Thousand dollars)	Number of returns (Thousand dollars)	Number of returns (Thousand dollars)
Total	2,469,123	1,724,928	1,030,334	1,238,799	1,026,464	856,216	1,435,342	1,602,749	446,500	360,360
Under \$600	30,787	3,674	30,789	3,912	28,343	4,240	11,776	1,146	8,722	1,232
\$600 under \$1,000	175,002	14,463	66,699	16,007	67,009	16,352	111,340	23,720	81,788	22,669
\$1,000 under \$2,000	1,243,952	1,243,952	67,977	3,156	226,421	10,375	260,421	29,667	334,701	33,958
\$2,000 under \$3,000	2,867,913	2,867,913	131,632	7,176	439,132	20,621	506,421	59,667	631,597	63,949
\$3,000 under \$4,000	6,993,148	6,993,148	316,636	14,233	1,133,257	51,375	1,297,276	124,043	1,739,887	170,866
\$4,000 under \$5,000	2,786,247	2,786,247	122,228	5,684	423,272	19,375	472,572	42,375	558,272	50,828
\$5,000 under \$6,000	2,070,977	2,070,977	93,432	4,364	312,272	14,375	346,647	30,667	409,272	36,828
\$6,000 under \$7,000	1,422,238	1,422,238	64,432	3,156	212,272	9,375	231,647	20,667	272,272	24,828
\$7,000 under \$8,000	1,067,919	1,067,919	49,432	2,316	152,272	6,875	169,147	14,667	192,272	17,828
\$8,000 under \$9,000	796,979	796,979	36,432	1,716	112,272	5,125	127,397	10,667	147,272	13,828
\$9,000 under \$10,000	1,966,479	1,966,479	91,432	4,316	332,272	15,375	367,647	32,667	439,272	40,828
\$10,000 under \$15,000	1,307,293	1,307,293	61,432	3,116	212,272	9,375	231,647	20,667	272,272	24,828
\$15,000 under \$20,000	969,465	969,465	44,432	2,116	152,272	6,875	169,147	14,667	192,272	17,828
\$20,000 under \$25,000	527,418	527,418	24,432	1,116	82,272	3,875	96,147	8,667	112,272	10,828
\$25,000 under \$30,000	290,674	290,674	13,432	616	42,272	2,075	49,147	4,667	57,272	5,828
\$30,000 under \$40,000	173	173	1	1	1	1	1	1	1	1
\$40,000 under \$50,000	3,400	3,400	1	1	1	1	1	1	1	1
\$50,000 under \$100,000	6,330,747	6,330,747	307,381	14,776	457,732	21,375	506,107	44,667	539,272	49,828
Returns \$1,000 under \$10,000	13,033,716	13,033,716	617,381	29,776	457,732	21,375	506,107	44,667	539,272	49,828
Returns \$10,000 or more	9,566,051	9,566,051	461,432	22,224	670,000	31,000	751,272	66,000	800,000	74,000
\$1,000,000 under \$1,000,000	1,400	1,400	1	1	1	1	1	1	1	1
\$1,000,000 or more	2,536	2,536	1	1	1	1	1	1	1	1

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 18.—ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES—Continued

PART IV.—INTEREST PAID

[Table and non-taxable interest]

TABLE 17. ADJUSTED GROSS INCOME AND 20 PERCENT OF ADJUSTED GROSS INCOME																						
Number of returns with deduction for interest paid	Amount of deduction for interest paid (thousands of dollars)	1 percent under				2 percent under				3 percent under				4 percent under				5 percent under				Total
		Number of returns	Amount of deduction (thousands of dollars)	Number of returns	Amount of deduction (thousands of dollars)	Number of returns	Amount of deduction (thousands of dollars)	Number of returns	Amount of deduction (thousands of dollars)	Number of returns	Amount of deduction (thousands of dollars)	Number of returns	Amount of deduction (thousands of dollars)	Number of returns	Amount of deduction (thousands of dollars)	Number of returns	Amount of deduction (thousands of dollars)					
23,779,556	14,456,688	1,424,133	107,238	2,038,918	306,981	2,002,839	299,428	1,878,466	684,425	1,813,872	811,421	1,238,890	964,866	1,876,661	1,376,421	1,238,890	964,866	1,876,661	1,376,421			
Under \$500.....																						
13,286	6,547	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
\$500 under \$1,000.....																						
34,625	9,811	18,736	170	28,334	61	30,467	134	27,473	1,210	17,480	1,176	16,907	1,477	16,907	1,176	16,907	1,477	16,907	1,477			
\$1,000 under \$1,500.....																						
70,602	18,675	35,141	79,796	1,040	89,211	3,001	75,841	4,818	23,135	4,677	4,677	4,677	4,677	4,677	4,677	4,677	4,677	4,677	4,677			
\$1,500 under \$2,000.....																						
139,833	33,213	133,823	3,018	143,443	7,502	148,775	10,728	143,951	17,624	143,951	17,624	143,951	17,624	143,951	17,624	143,951	17,624	143,951	17,624			
\$2,000 under \$2,500.....																						
242,862	54,862	236,223	18,263	248,466	13,726	248,466	13,726	248,466	13,726	248,466	13,726	248,466	13,726	248,466	13,726	248,466	13,726	248,466	13,726			
\$2,500 under \$3,000.....																						
339,781	73,145	339,781	23,926	339,781	23,926	339,781	23,926	339,781	23,926	339,781	23,926	339,781	23,926	339,781	23,926	339,781	23,926	339,781	23,926			
\$3,000 under \$3,500.....																						
443,813	109,707	443,813	39,362	443,813	39,362	443,813	39,362	443,813	39,362	443,813	39,362	443,813	39,362	443,813	39,362	443,813	39,362	443,813	39,362			
\$3,500 under \$4,000.....																						
525,555	139,000	525,555	49,343	525,555	49,343	525,555	49,343	525,555	49,343	525,555	49,343	525,555	49,343	525,555	49,343	525,555	49,343	525,555	49,343			
\$4,000 under \$4,500.....																						
589,781	156,781	589,781	53,781	589,781	53,781	589,781	53,781	589,781	53,781	589,781	53,781	589,781	53,781	589,781	53,781	589,781	53,781	589,781	53,781			
\$4,500 under \$5,000.....																						
643,133	171,133	643,133	58,133	643,133	58,133	643,133	58,133	643,133	58,133	643,133	58,133	643,133	58,133	643,133	58,133	643,133	58,133	643,133	58,133			
\$5,000 under \$5,500.....																						
723,625	238,625	723,625	66,215	723,625	66,215	723,625	66,215	723,625	66,215	723,625	66,215	723,625	66,215	723,625	66,215	723,625	66,215	723,625	66,215			
\$5,500 under \$6,000.....																						
813,251	289,251	813,251	79,251	813,251	79,251	813,251	79,251	813,251	79,251	813,251	79,251	813,251	79,251	813,251	79,251	813,251	79,251	813,251	79,251			
\$6,000 under \$6,500.....																						
913,441	349,441	913,441	94,441	913,441	94,441	913,441	94,441	913,441	94,441	913,441	94,441	913,441	94,441	913,441	94,441	913,441	94,441	913,441	94,441			
\$6,500 under \$7,000.....																						
1,013,641	409,641	1,013,641	109,641	1,013,641	109,641	1,013,641	109,641	1,013,641	109,641	1,013,641	109,641	1,013,641	109,641	1,013,641	109,641	1,013,641	109,641	1,013,641	109,641			
\$7,000 under \$7,500.....																						
1,113,841	469,841	1,113,841	119,841	1,113,841	119,841	1,113,841	119,841	1,113,841	119,841	1,113,841	119,841	1,113,841	119,841	1,113,841	119,841	1,113,841	119,841	1,113,841	119,841			
\$7,500 under \$8,000.....																						
1,214,041	529,041	1,214,041	129,041	1,214,041	129,041	1,214,041	129,041	1,214,041	129,041	1,214,041	129,041	1,214,041	129,041	1,214,041	129,041	1,214,041	129,041	1,214,041	129,041			
\$8,000 under \$8,500.....																						
1,314,241	589,241	1,314,241	139,241	1,314,241	139,241	1,314,241	139,241	1,314,241	139,241	1,314,241	139,241	1,314,241	139,241	1,314,241	139,241	1,314,241	139,241	1,314,241	139,241			
\$8,500 under \$9,000.....																						
1,414,441	649,441	1,414,441	149,441	1,414,441	149,441	1,414,441	149,441	1,414,441	149,441	1,414,441	149,441	1,414,441	149,441	1,414,441	149,441	1,414,441	149,441	1,414,441	149,441			
\$9,000 under \$9,500.....																						
1,514,641	709,641	1,514,641	159,641	1,514,641	159,641	1,514,641	159,641	1,514,641	159,641	1,514,641	159,641	1,514,641	159,641	1,514,641	159,641	1,514,641	159,641	1,514,641	159,641			
\$9,500 under \$10,000.....																						
1,614,841	769,841	1,614,841	169,841	1,614,841	169,841	1,614,841	169,841	1,614,841	169,841	1,614,841	169,841	1,614,841	169,841	1,614,841	169,841	1,614,841	169,841	1,614,841	169,841			
\$10,000 under \$10,500.....																						
1,715,041	829,041	1,715,041	179,041	1,715,041	179,041	1,715,041	179,041	1,715,041	179,041	1,715,041	179,041	1,715,041	179,041	1,715,041	179,041	1,715,041	179,041	1,715,041	179,041			
\$10,500 under \$11,000.....																						
1,815,241	889,241	1,815,241	189,241	1,815,241	189,241	1,815,241	189,241	1,815,241	189,241	1,815,241	189,241	1,815,241	189,241	1,815,241	189,241	1,815,241	189,241	1,815,241	189,241			
\$11,000 under \$11,500.....																						
1,915,441	949,441	1,915,441	199,441	1,915,441	199,441	1,915,441	199,441	1,915,441	199,441	1,915,441	199,441	1,915,441	199,441	1,915,441	199,441	1,915,441	199,441	1,915,441	199,441			
\$11,500 under \$12,000.....																						
2,015,641	1,009,641	2,015,641	209,641	2,015,641	209,641	2,015,641	209,641	2,015,641	209,641	2,015,641	209,641	2,015,641	209,641	2,015,641	209,641	2,015,641	209,641	2,015,641	209,641			
\$12,000 under \$12,500.....																						
2,115,841	1,069,841	2,115,841	219,841	2,115,841	219,841	2,115,841	219,841	2,115,841	219,841	2,115,841	219,841	2,115,841	219,841	2,115,841	219,841	2,115,841	219,841	2,115,841	219,841			
\$12,500 under \$13,000.....																						
2,216,041	1,129,041	2,216,041	229,041	2,216,041	229,041	2,216,041	229,041	2,216,041	229,041	2,216,041	229,041	2,216,041	229,041	2,216,041	229,041	2,216,041	229,041	2,216,041	229,041			
\$13,000 under \$13,500.....																						
2,316,241	1,189,241	2,316,241	239,241	2,316,241	239,241	2,316,241	239,241	2,316,241	239,241	2,316,241	239,241	2,316,241	239,241	2,316,241	239,241	2,316,241	239,241	2,316,241	239,241			
\$13,500 under \$14,000.....																						
2,416,441	1,249,441	2,416,441	249,441	2,416,441	249,441	2,416,441	249,441	2,416,441	249,441	2,416,441	249,441	2,416,441	249,441	2,416,441	249,441	2,416,441	249,441	2,416,441	249,441			
\$14,000 under \$14,500.....																						
2,516,641	1,309,641	2,516,641	259,641	2,516,641	259,641	2,516,641	259,641	2,516,641	259,641	2,516,641	259,641	2,516,641	259,641	2,516,641	259,641	2,516,641	259,641	2,516,641	259,641			
\$14,500 under \$15,000.....																						
2,616,841	1,369,841	2,616,841	269,841	2,616,841	269,841	2,616,841	269,841	2,616,841	269,841	2,616,841	269,841	2,616,841	269,841	2,616,841	269,841	2,616,841	269,841	2,616,841	269,841			
\$15,000 under \$15,500.....																						
2,717,041	1,429,041	2,717,041	279,041	2,717,041	279,041	2,717,041	279,041	2,717,041	279,041	2,717,041	279,041	2,717,041	279,041	2,717,041	279,041	2,717,041	279,041	2,717,041	279,041			
\$15,500 under \$16,000.....																						
2,817,241	1,489,241	2,817,241	289,241	2,817,241	289,241	2,817,241	289,241	2,817,241	289,241	2,817,241	289,241	2,817,241	289,241	2,817,241	289,241	2,817,241	289,241	2,817,241	289,241			
\$16,000 under \$16,500.....																						
2,917,441	1,549,441	2,917,441	299,441	2,917,441	299,441	2,917,441	299,441	2,917,441	299,441	2,917,441	299,441	2,917,441	299,441	2,917,441	299,441	2,917,441	299,441	2,917,441	299,441			
\$16,500 under \$17,000.....																						
3,017,641	1,609,641	3,017,641	309,641	3,017,641	309,641	3,017,641	309,641	3,017,641	309,641	3,017,641	309,641	3,017,641	309,641	3,017,641	309,641	3,017,641	309,641	3,017,641	309,641			
\$17,000 under \$17,500.....																						
3,117,841	1,669,841	3,117,841	319,841	3,117,841	319,841	3,117,841	319,841	3,117,841	319,841	3,117,841	319,841	3,117,841	319,841	3,117,841	319,841	3,117,841	319,841	3,117,841	319,841			
\$17,500 under \$18,000.....																						
3,218,041	1,729,041	3,218,041	329,041	3,218,041	329,041	3,218,041	329,041	3,218,041	329,041	3,218,041	329,041	3,218,041	329,041	3,218,041	329,041	3,218,041	329,041	3,218,041	329,041			
\$18,000 under \$18,500.....																						
3,318,241	1,789,241	3,318,241	339,241	3,318,241	339,241	3,318,241	339,241	3,318,241	339,241	3,318,241	339,241	3,318,241	339,241	3,318,241	339,241	3,318,241	339,241	3,318,241	339,241			
\$18,500 under \$19,000.....																						
3,418,441	1,849,441	3,418,441	349,441	3,418,441	349,441	3,418,441	349,441	3,418,441	349,441	3,418,441	349,441	3,418,441	349,441	3,418,441	349,441	3,418,441	349,441	3,418,441	349,441			
\$19,000 under \$19,500.....																						
3,518,641	1,909,641	3,518,641	359,641	3,518,641	359,641	3,518,641	359,641	3,518,641	359,641	3,518,641	359,641	3,518,641	359,641	3,518,641	359,641	3,518,641	359,641	3,518,641	359,641			
\$19,500 under \$20,000.....																						
3,618,841	1,969,841	3,618,841	369,841	3,618,841	369,841	3,618,841	369,841	3,618,841	369,841	3,618,841	369,841	3,6										

PART V.—CONTRIBUTIONS
[Taxable and nontaxable portions]

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classification and Terminology." Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals. NOTE: Detail may not add to total because of rounding.

Tax Base and Tax Rates

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There was a billion dollar decrease from 1963 in individual income tax liability, reflecting the first of a two step reduction in tax rates provided for in the Revenue Act of 1964. This first step, applicable only to taxable years beginning in calendar year 1964, put into effect rates ranging from 16 percent to 77 percent. These rates represented a significant reduction from those rates in effect for the preceding 10 years which ranged from 20 percent to 91 percent.

PROGRESSIVE RATES APPLIED

The Federal tax system provided a progressive rate structure for the individual income tax. These graduated rates were applied to a tax base (or taxable income) which was computed by reducing a taxpayer's adjusted gross income through the allowance of certain statutory personal deductions. Depending on his marital status for tax purposes, the taxpayer selected one of three rate schedules to compute his tax. Schedule I, the most steeply graduated, was applicable to single persons not qualifying for the other two schedules and to married persons filing separate returns. Schedule II was applicable to married persons filing joint returns and to certain widows and widowers. Schedule III was applicable to unmarried or legally separated taxpayers who qualified as heads of

household (see "Marital status of taxpayer", section 7). On an equal amount of tax base the schedule III tax was usually half way between the taxes computed from schedules I and II. Table 21 shows the income tax generated at each tax rate.

Most taxpayers used the regular tax computation (normal tax and surtax) which applies the graduated rates to brackets of tax base.

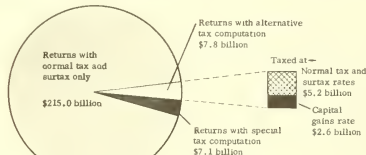
A small class of taxpayers with relatively high income, some portion of which is capital gains, elected an alternative tax computation to derive a lower tax on the capital gain income. Another group of taxpayers elected a third method of computation, income averaging, when their income has increased substantially over recent years. Where applicable, the averaging computation resulted in a lower tax base and liability in the current year and reduced the severity of the tax increase due to sharp upward fluctuations in income.

TAX BASE INCREASES ALMOST 10 PERCENT

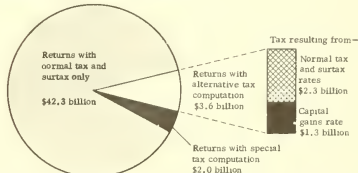
Chart 5 shows that a total tax base of \$229.9 billion was reported by taxpayers in 1964, almost a 10 percent increase over 1963. The major portion of this tax base,

Chart 5.—TAX BASE AND TAX, BY METHOD OF TAX COMPUTATION, 1964

Total tax base - \$229.9 billion



Total tax before credits - \$47.9 billion



\$214.9 billion, was attributed to taxpayers using the regular computation (normal tax and surtax only). Taxpayers electing the alternative tax computation to derive a lower tax on capital gains accounted for \$7.8 billion of the total tax base. This amount included \$2.6 billion tax base taxed at the capital gains rate. The remaining \$7.1 billion was attributable to non-calendar year returns (which were subject to two sets of tax rates), prior year delinquent returns and returns with income averaging. In the charts and tables these are called returns with special tax computations.

Chart 5 shows further that income tax (before credits) amounted to \$47.9 billion, a 2.5 percent decrease from 1963. The amount of tax reported by taxpayers with the special tax computations (mentioned above) was \$2.0 billion. Taxpayers using the "regular" tax computation showed income tax of \$42.3 billion, and those electing the alternative tax computation showed \$3.6 billion. The capital gains rate produced \$1.3 billion of tax.

The tables that follow in this section deal with information on method of tax computation and tax rates. Tables 19 and 20 present selected income, deduction, and tax data for the 51,823,000 returns of taxpayers using the "regular" method and the almost 100,000 returns of taxpayers electing the alternative method, respectively. The income tax (before credits) for the former group was 19.9 percent of the tax base. The income tax for the latter group was 46.1 percent of the tax base.

MARGINAL TAX RATES

Data in tables 21 through 26 are classified by marginal tax rates. The marginal tax rate was the highest tax rate applied to a portion of a taxpayer's tax base. The first bracket rate of 16 percent was applied to the initial \$500 of tax base for single persons and the initial \$1,000 of tax base for all other taxpayers (including those individuals who were heads of household or surviving spouses for income tax purposes). There were about 6,752,000 returns of taxpayers whose highest rate of tax was this first bracket rate. In contrast, the highest bracket rate, 77 percent, applied to tax base over \$200,000 for single persons, married persons filing separately, and heads of household, and over \$400,000 for joint returns and surviving spouse returns. Only 659 returns showed the 77 percent rate as their marginal rate, but these taxpayers' average tax base amounted to \$682,000 and their average tax was \$454,000. Table 21 shows number of returns, tax base, and tax classified by marginal tax rates for all returns and returns under each of the three tax rate schedules.

Table 22 presents a distribution of sources of income and itemized deductions on returns classified by marginal tax rates. Tables 23-26 show a cross-classification of returns with taxable income by size of adjusted gross income and by marginal tax rates. With these latter tables it is possible to see the dispersion of marginal rates among returns in the same income class.

The explanations which follow use the illustrations appearing on the following page to show how the tax return data presented in tables 21 through 26 are derived from information available in the return.

Tax base for returns with normal tax and surtax only is taxable income. For returns with alternative tax computation, the tax base is either (1) taxable income, where that amount is greater than one-half the excess long-term capital gain, or (2) one-half the excess long-term capital gain, where that amount is equal to or greater than taxable income.

Tax rate is the rate at which all or a portion of an individual's tax base is taxed. Some of the tax rates are described below:

a. Returns with special tax computation--These are returns to which two sets of rates applied because they were returns with income averaging, noncalendar year returns, or prior-year delinquent returns whether or not they had any tax base.

b. 0 percent (returns with no tax base)--This is the rate applicable to returns that show deductions plus exemptions equal to or exceeding adjusted gross income and returns with no adjusted gross income.

c. 50 percent (alternative tax computation returns with capital gains tax only)--This is the rate applicable to returns which show the amount of one-half the excess long-term capital gain equal to or greater than the taxable income. The one-half excess, therefore, is the tax base instead of taxable income.

d. 50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax)--This is the rate applicable to returns where a portion of the tax base is taxed at the capital gains rate (50 percent), and a portion at normal tax and surtax rates.

Marginal rate is the maximum rate applied to any part of the tax base. For example, a joint return with \$11,000 of tax base (for normal tax and surtax rates) has a marginal tax rate of 23.5 percent (see example 1). Returns with a tax base subject to both the capital gains rate and the normal tax and surtax rates were classified in their marginal surtax rate classes.

Total tax base (column 3) is the entire tax base of each return classified by the marginal tax rate of the return.

Total income tax before credits (column 4) is the reported tax before credits of each return classified by the marginal tax rate of the return.

Tax base taxed at marginal rate (column 5) is that portion of the tax base that is taxed only at the marginal tax rate. For example, a joint return with \$11,000 of tax base (for normal tax and surtax rates) would have \$3,000 taxed at a marginal rate of 23.5 percent. The remaining tax base was taxed at lower rates.

Tax generated at marginal rate (column 6) is that portion of the tax liability of each return that is taxed at the maximum rate. It is obtained by applying the tax rate in the stub to the amount in column 5.

Tax base taxed at tax rate (column 11) is the tax base spread among the applicable tax rates. For example, a joint return with \$11,000 tax base (for normal tax and surtax rates) would have \$1,000 taxed at 16 percent, \$1,000 taxed at 16.5 percent, \$1,000 taxed at 17.5 percent, \$1,000 taxed at 18 percent, \$4,000 taxed at 20 percent, and \$3,000 taxed at 23.5 percent.

Tax generated at tax rate (column 12) is the total tax generated at each tax rate and is obtained by applying the tax rate in the stub to the tax base amount in column 11.

ILLUSTRATIONS OF THE PRESENTATION OF TAX RETURN DATA CLASSIFIED BY RATE, AS SHOWN IN TABLE 21

Example 1

Derivation of Tax Base:

\$10,000 - Adjusted gross income	
-3,800 - Reremized deductions	
<u>\$13,200 - Balance</u>	
-1,200 - Exemptions	
<u>\$11,000 - Tax base (taxable income)</u>	

Derivation of Tax:

1st \$1,000 of tax base taxed at 16.0%	\$160
2nd \$1,000 of tax base taxed at 16.5%	\$165
3rd \$1,000 of tax base taxed at 17.5%	\$175
4th \$1,000 of tax base taxed at 18.0%	\$180
Next \$4,000 of tax base taxed at 20.0%	\$800
Bal. \$3,000 of tax base taxed at 23.5%	\$705
<u>\$11,000</u>	
Total tax	<u>\$2,185</u>

Example 2

Derivation of Tax Base:

\$50,000 - Adjusted gross income (including 1/2 excess net long-term capital gain of \$5,000)	
-3,800 - Reremized deductions	
<u>\$46,200 - Balance</u>	
-1,200 - Exemptions	
<u>\$45,000 - Tentative tax base (taxable income)</u>	
\$5,000 - Tax base for capital gains tax	
<u>\$40,000 - Tax base for normal tax and surtax</u>	
<u>\$45,000 - Total tax base (taxable income)</u>	

Derivation of Tax:

1st \$1,000 of tax base taxed at 16.0%	\$160
2nd \$1,000 of tax base taxed at 16.5%	\$165
3rd \$1,000 of tax base taxed at 17.5%	\$175
4th \$1,000 of tax base taxed at 18.0%	\$180
Next \$4,000 of tax base taxed at 20.0%	\$800
Next \$4,000 of tax base taxed at 23.5%	\$940
Next \$4,000 of tax base taxed at 27.0%	\$1,080
Next \$4,000 of tax base taxed at 30.5%	\$1,220
Next \$4,000 of tax base taxed at 34.0%	\$1,360
Next \$4,000 of tax base taxed at 37.5%	\$1,500
Next \$4,000 of tax base taxed at 41.0%	\$1,640
Next \$4,000 of tax base taxed at 44.5%	\$1,780
Bal. \$4,000 of tax base taxed at 47.5%	\$1,900
<u>\$40,000</u>	
Normal tax and surtax	<u>\$12,900</u>

Derivation of Capital Gain Tax:

\$5,000 of tax base taxed at 50.0%	\$2,500
<u>\$45,000</u>	
Total tax	<u>\$15,400</u>

Example 3

Derivation of Tax Base:

\$250,000 - Adjusted gross income (including 1/2 excess net long-term capital gain of \$25,000)	
-13,800 - Reremized deductions	
<u>\$236,200 - Balance</u>	
-1,200 - Exemptions	
<u>\$235,000 - Tentative tax base (taxable income)</u>	
\$25,000 - Tax base for capital gains tax	
--- No tax base for normal tax and surtax	
<u>\$245,000 - Total tax base</u>	

Derivation of Tax:

\$235,000 - tentative tax base taxed at normal tax and surtax rates from tax rate schedule II -	\$145,455
(above tax greater than capital gains tax—taxpayer uses derivation below)	

Derivation of Capital Gains Tax:

\$25,000 of tax base taxed at 50.0%	\$12,500
<u>\$245,000</u>	
Total tax	<u>\$122,500</u>

Tax rate	Returns with tax rate at marginal rate						Returns with any tax generated at tax rate		
	Name of return	Applicable rate	Tax base	Normal tax	Tax base taxed at marginal rate	Tax generated at marginal rate	Number of returns	Tax rate based at tax rate	Tax generated at tax rate
		(Dollars)	(Dollars)	(Dollars)	(Dollars)	(Dollars)	(Dollars)	(Dollars)	(Dollars)
16.0 percent	1	1	1	1	1	1	1	1	1
16.5 percent	1	1	1	1	1	1	1	1	1
17.5 percent	1	1	1	1	1	1	1	1	1
18.0 percent	1	1	1	1	1	1	1	1	1
20.0 percent	1	1	1	1	1	1	1	1	1
23.5 percent	1	1	1	1	1	1	1	1	1
27.0 percent	1	1	1	1	1	1	1	1	1
30.5 percent	1	1	1	1	1	1	1	1	1
34.0 percent	1	1	1	1	1	1	1	1	1
37.5 percent	1	1	1	1	1	1	1	1	1
41.0 percent	1	1	1	1	1	1	1	1	1
44.5 percent	1	1	1	1	1	1	1	1	1
47.5 percent	1	1	1	1	1	1	1	1	1

Example 1.—Data Reported on Joint Return With Normal Tax and Surtax Only

16.0 percent	1	1,000	160
16.5 percent	1	1,000	165
17.5 percent	1	1,000	175
18.0 percent	1	1,000	180
20.0 percent	1	4,000	800
23.5 percent	1	3,000	705

Example 2.—Data Reported on Joint Return With Capital Gains Tax and Normal Tax and Surtax

16.0 percent	1	1,000	160
16.5 percent	1	1,000	165
17.5 percent	1	1,000	175
18.0 percent	1	1,000	180
20.0 percent	1	4,000	800
23.5 percent	1	3,000	705
27.0 percent	1	4,000	1,080
30.5 percent	1	4,000	1,220
34.0 percent	1	4,000	1,360
37.5 percent	1	4,000	1,500
41.0 percent	1	4,000	1,640
44.5 percent	1	4,000	1,780
47.5 percent	1	4,000	1,900
50.0 percent	1	25,000	12,500

Example 3.—Data Reported on Joint Return With Capital Gains Tax Only

50.0 percent alternative tax computed on returns with capital gains tax only	1	25,000	12,500
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Summary of Data Reported on the Above Three Joint Returns

Total	3	31,000	25,000	12,900	122,500
16.0 percent	1	1,000	160		
16.5 percent	1	1,000	165		
17.5 percent	1	1,000	175		
18.0 percent	1	1,000	180		
20.0 percent	1	4,000	800		
23.5 percent	1	3,000	705		
27.0 percent	1	4,000	1,080		
30.5 percent	1	4,000	1,220		
34.0 percent	1	4,000	1,360		
37.5 percent	1	4,000	1,500		
41.0 percent	1	4,000	1,640		
44.5 percent	1	4,000	1,780		
47.5 percent	1	4,000	1,900		
50.0 percent	1	25,000	12,500		
50.0 percent alternative tax computed on returns with capital gains tax and normal tax and surtax	1	25,000	12,500		

*This total is not the sum of the following tax rates because some many returns have a tax base taxed at more than one rate.

*This amount is not included in the total because it already appears in the class which in its marginal normal tax and surtax rate.

NOTE: Columns 7, 8, and 9 of table 21 are not shown because they have no application to the above example.

Table 19.—RETURNS WITH NORMAL TAX AND SURTAX ONLY: ADJUSTED GROSS INCOME, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Adjusted gross income (<i>Thousands of dollars</i>)	Itemized deductions		Standard deduction		Exemptions		Taxable income (<i>Thousands of dollars</i>)	Income tax before credits	
			Number of returns	Amount (<i>Thousands of dollars</i>)	Number of returns	Amount (<i>Thousands of dollars</i>)	Number of returns	Amount (<i>Thousands of dollars</i>)		As a percent of taxable income	
											(1)
Total.....	51,823,396	368,129,108	25,206,960	42,461,274	26,611,105	14,923,603	148,794,022	89,276,413	221,471,891	44,000,443	19.9
\$600 under \$1,000.....	524,888	491,592	12,270	2,658	512,618	162,341	524,888	314,933	31,411	5,220	16.6
\$1,000 under \$2,000.....	4,366,041	6,463,562	385,140	183,607	3,980,200	1,205,415	4,871,666	2,923,000	2,152,389	348,919	16.2
\$2,000 under \$3,000.....	4,004,593	11,057,927	1,029,940	701,461	3,276,136	1,159,534	6,857,223	4,116,394	5,082,702	844,097	16.6
\$3,000 under \$4,000.....	5,346,268	18,087,721	1,625,404	1,392,151	3,920,264	1,488,761	10,950,502	6,970,301	8,413,678	1,470,052	17.1
\$4,000 under \$5,000.....	5,346,632	24,577,894	2,143,910	2,201,394	3,312,122	1,700,327	14,025,263	8,413,138	12,262,594	2,126,171	17.3
\$5,000 under \$6,000.....	5,523,102	30,370,631	2,674,574	3,126,524	2,864,427	1,693,127	16,286,902	9,916,141	15,636,862	2,725,391	17.4
\$6,000 under \$7,000.....	5,335,183	34,632,010	2,924,985	3,876,609	2,409,645	1,606,472	17,951,302	10,770,781	18,350,145	3,226,022	17.6
\$7,000 under \$8,000.....	4,813,445	36,031,830	2,839,619	4,231,106	1,952,625	1,478,668	17,110,805	10,264,483	20,036,173	3,561,312	17.8
\$8,000 under \$9,000.....	3,863,653	32,749,561	2,470,188	4,040,825	1,392,864	1,182,643	14,095,770	8,497,462	19,068,635	3,432,609	18.0
\$9,000 under \$10,000.....	3,023,035	28,654,406	1,945,361	3,481,057	1,076,676	1,016,934	11,189,780	6,713,856	14,939,554	3,181,222	18.2
\$10,000 under \$15,000.....	6,602,676	78,202,157	4,732,397	9,825,634	1,870,125	1,866,889	26,231,834	14,539,100	57,770,595	9,889,132	19.0
\$15,000 under \$20,000.....	1,458,266	24,799,233	1,208,875	3,327,131	249,269	268,886	5,336,359	3,236,615	17,986,653	3,767,818	20.9
\$20,000 under \$30,000.....	1,192,480	33,784,971	1,081,668	4,615,997	110,795	110,488	4,613,656	2,768,194	26,290,325	6,814,038	25.9
\$30,000 under \$40,000.....	102,404	9,517,105	99,239	1,021,911	3,161	3,158	4,410,445	246,267	5,245,770	1,954,623	37.3
\$40,000 under \$50,000.....	10,382	1,515,458	10,220	339,427	162	160	38,987	23,392	1,150,483	589,462	51.2
\$50,000 under \$100,000.....	121	80,622	121	29,707	-	-	437	262	50,653	34,734	68.6
\$100,000 or more.....	49	137,398	49	44,075	-	-	123	74	93,249	69,321	74.3
Returns under \$5,000.....	19,898,422	60,658,726	5,196,664	4,481,271	14,699,358	5,696,778	37,229,642	22,337,786	28,146,793	4,798,459	17.0
Returns \$5,000 under \$10,000.....	22,538,618	162,435,638	12,877,727	18,776,121	9,678,235	6,997,244	76,784,339	46,124,723	90,537,348	16,126,757	17.8
Returns \$10,000 or more.....	9,366,356	145,034,944	7,132,569	19,203,882	2,233,512	2,229,581	34,689,841	20,813,904	102,787,767	25,119,227	22.5

Adjusted gross income classes	Tax credits										Income tax after credits
	Retirement income		Investment		Foreign taxes paid		Other		Number of returns	Total amount (<i>Thousands of dollars</i>)	Average amount (<i>Dollars</i>)
	Number of returns	Amount (<i>Thousands of dollars</i>)	Number of returns	Amount (<i>Thousands of dollars</i>)	Number of returns	Amount (<i>Thousands of dollars</i>)	Number of returns	Amount (<i>Thousands of dollars</i>)			
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	
Total.....	1,428,017	181,501	1,768,018	298,882	112,795	31,506	3,698,645	149,475	51,206,667	43,379,134	847
\$600 under \$1,000.....	79,346	2,764	1,714	11	-	-	10,553	37	519,777	5,163	10
\$1,000 under \$2,000.....	79,346	36,597	1,643	3,389	177	105,209	983	4,274,235	34,648	80	80
\$2,000 under \$3,000.....	258,818	21,459	84,322	5,786	-	-	196,643	2,493	4,230,995	814,244	192
\$3,000 under \$4,000.....	265,775	28,236	133,724	10,873	4,771	599	218,290	3,810	4,994,752	1,416,154	286
\$4,000 under \$5,000.....	199,936	26,051	149,197	16,561	2,281	263	217,912	4,294	5,363,249	2,079,007	387
\$5,000 under \$6,000.....	144,243	22,885	163,579	20,569	4,679	1,824	226,011	4,235	5,474,381	2,676,478	489
\$6,000 under \$7,000.....	96,981	15,673	141,535	19,020	6,013	608	268,769	4,456	5,315,394	3,186,260	599
\$7,000 under \$8,000.....	64,766	10,290	134,155	19,539	2,998	710	234,063	5,273	4,803,475	3,525,596	734
\$8,000 under \$9,000.....	61,617	9,765	112,763	16,029	5,708	369	199,880	4,768	3,897,806	3,451,658	882
\$9,000 under \$10,000.....	37,553	6,798	95,667	15,534	4,427	262	195,410	4,508	3,018,742	3,154,118	1,045
\$10,000 under \$15,000.....	111,355	18,087	275,278	32,999	19,840	5,062	745,753	23,442	6,593,499	5,127,177	1,485
\$15,000 under \$20,000.....	47,373	7,364	145,146	30,953	14,679	3,051	410,970	16,925	1,456,670	3,769,264	2,546
\$20,000 under \$30,000.....	62,684	10,697	258,236	70,686	34,844	8,212	616,217	50,164	1,190,887	6,074,283	5,604
\$30,000 under \$40,000.....	6,819	1,135	34,105	14,904	8,358	5,711	75,594	16,352	102,209	1,916,707	18,737
\$40,000 under \$50,000.....	1,114	189	3,930	3,597	1,753	4,186	8,855	7,963	10,345	973,523	55,440
\$50,000 under \$100,000.....	25	6	56	84	35	826	110	755	118	35,963	299,347
\$100,000 or more.....	12	2	19	96	20	144	46	1,297	49	67,781	1,383,286
Returns under \$5,000.....	793,476	78,510	405,554	34,872	10,441	1,039	748,607	11,617	19,385,008	4,668,445	261
Returns \$5,000 under \$10,000.....	405,159	65,311	647,693	90,691	23,424	3,173	1,092,133	23,260	22,467,798	15,944,111	710
Returns \$10,000 or more.....	229,382	37,479	714,770	173,317	78,929	27,244	1,857,905	114,598	9,353,861	27,666,579	2,434

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

NOTE: Detail may not add to total because of rounding.

INDIVIDUAL INCOME TAX RETURNS FOR 1964

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Table 20.—RETURNS WITH ALTERNATIVE TAX COMPUTATION: ADJUSTED GROSS INCOME, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS BY ADJUSTED GROSS INCOME CLASSES
[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Itemized deductions		Standard deduction		Exemptions		Taxable income		
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of exemptions	Amount (Thousand dollars)	Total (Thousand dollars)	For normal tax and surtax rates (balance for partial tax) (Thousand dollars)	For capital gain tax (one-half excess long-term gain) (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
Total.....	16,079	2,910,004	95,412	1,564,109	1,294	1,235	3,7515	19,504	8,403,188	5,683,282	2,685,027
Under \$20,000.....	1,434	670,142	14,988	73,610	2,666	1,461	3,840	20,904	375,013	307,060	62,185
\$20,000 under \$50,000.....	16,407	3,919,533	55,127	911,039	1,330	1,480	108,388	105,833	3,786,385	3,770,684	461,638
\$50,000 under \$100,000.....	1,285	4,142,289	23,946	719,411	336	336	86,702	52,021	3,373,728	3,066,258	1,599,645
\$100,000 under \$500,000.....	499	821,284	928	11,226	1	1	4,206	1,924	507,037	163,119	345,814
\$500,000 under \$1,000,000.....	414	814,776	413	150,403	1	1	1,376	827	663,025	149,141	313,725
\$1,000,000 or more.....											

Adjusted gross income classes	Tax base for alternative computation (Thousand dollars)	Income tax before credits		Tax credits								Income tax after credits		Average income tax after credits (Dollars)	
		Amount (Thousand dollars)	As a percent of tax base	Retirement income		Investment		Foreign taxes paid		Other		Number of returns	Amount (Thousand dollars)		
				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)		
Total.....	8,347,395	3,856,553	46.1	14,374	2,368	29,545	13,805	16,314	169,111	91,624	50,545	99,671	3,773,723	37,862	
Under \$20,000.....															
\$20,000 under \$50,000.....	569,245	224,429	37.7	4,279	706	3,411	801	3,151	303	16,116	4,158	17,630	307,863	11,790	
\$50,000 under \$100,000.....	3,259,342	1,315,633	40.3	6,281	1,113	1,134	6,095	3,445	3,445	31,407	16,407	56,407	3,787,536	22,856	
\$100,000 under \$500,000.....	1,261,833	1,684,341	51.1	1,608	600	6,284	5,703	6,097	8,866	22,778	22,682	24,321	1,646,673	67,617	
\$500,000 under \$1,000,000.....	307,933	270,656	54.7	131	22	388	239	31	1,496	905	3,327	979	272,609	280,533	
\$1,000,000 or more.....	664,896	364,547	54.8	14	190	14	190	144	933	404	4,041	414	358,438	866,758	

See text for "Description of the sample and limitations of use" and "The treatment of blacked-out returns and cases."

INDIVIDUAL INCOME TAX RETURNS FOR 1964

Table 21.—INCOME TAX GENERATED AT EACH TAX RATE FOR ALL RETURNS AND RETURNS UNDER EACH OF THE THREE TAX RATE SCHEDULES

Tax rate	Returns with the following marginal rates							Returns with the following marginal rates			
	Standard return (Thousand dollars)	14.9% (Thousand dollars)	19.9% (Thousand dollars)	24.9% (Thousand dollars)	29.9% (Thousand dollars)	34.9% (Thousand dollars)	39.9% (Thousand dollars)	44.9% (Thousand dollars)	49.9% (Thousand dollars)	54.9% (Thousand dollars)	59.9% (Thousand dollars)
All returns	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111
Under 14.9%	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111
Under 19.9%	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111
Under 24.9%	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111
Under 29.9%	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111
Under 34.9%	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111
Under 39.9%	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111
Under 44.9%	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111
Under 49.9%	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111
Under 54.9%	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111
Under 59.9%	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111	11,111,111

Source: U.S. Department of the Treasury, Bureau of Economic Analysis, "Individual Income Tax Returns for 1964," and "Individual Income Tax Returns for 1964," U.S. Department of the Treasury, Bureau of Economic Analysis.

Table 21.—INCOME TAX GENERATED AT EACH TAX RATE FOR ALL RETURNS AND RETURNS UNDER EACH OF THE THREE TAX RATE SCHEDULES—Continued

[illegible]

INDIVIDUAL INCOME TAX RETURNS FOR 1964

Table 21.—INCOME TAX GENERATED AT EACH TAX RATE FOR ALL RETURNS AND RETURNS UNDER EACH OF THE THREE TAX RATE SCHEDULES—Continued

Tax rate	Number of returns	Returns with tax rate at marginal rate						Returns with any tax generated at tax rate				
		Adjusted gross income	Total tax base	Total income tax before credits	Tax base taxed at marginal rate	Tax generated at marginal rate	Income tax after credits	As a percent of—		Number of returns	Tax base taxed at tax rate	Tax generated at tax rate
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Total	Adjusted gross income		Total tax base	(Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
SEPARATE RETURNS OF HUSBAND AND WIVES AND RETURNS OF SINGLE PERSONS												
Total.....	24,639,817	74,572,686	45,150,529	9,456,994	10,000,118	2,385,705	9,700,470	1.4	20.5	24,639,817	-	-
Returns with special tax computation	259,354	1,136,233	777,394	238,459	-	-	238,459	20.4	29.8	594,359	-	-
7 percent (returns with no tax base).....	7,336,167	5,657,817	-	-	-	-	-	-	-	7,336,167	-	-
Returns with taxable income, total.....	17,020,071	67,776,633	44,373,135	9,456,135	10,749,136	2,385,705	9,037,426	13.3	39.4	17,020,071	44,373,135	9,456,135
16 percent.....	3,116,844	4,395,707	737,319	119,137	735,259	117,658	117,658	6	15.3	17,020,071	7,693,887	1,231,951
16.5 percent.....	2,220,405	4,339,389	1,653,397	266,738	560,997	95,136	253,360	5.8	15.3	11,917,276	6,385,592	1,056,118
17.5 percent.....	1,770,109	4,395,568	2,198,992	363,749	479,975	76,896	364,234	7.9	15.7	11,696,876	5,391,434	963,497
18 percent.....	1,624,227	4,885,213	2,839,152	477,354	400,300	72,054	463,437	9.5	16.3	9,926,755	4,551,613	819,290
19 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
20 percent.....	4,902,675	20,368,848	14,264,255	2,559,597	4,447,669	89,534	2,525,002	12.2	17.7	8,303,540	11,247,339	2,269,468
22 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
23 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
25 percent.....	2,130,139	14,239,463	10,802,796	2,082,966	1,871,762	439,864	2,072,366	14.6	19.2	3,399,866	4,211,171	989,625
26 percent.....	699,540	6,027,516	4,773,718	1,003,545	561,301	151,352	993,553	16.5	20.8	1,163,778	1,501,741	409,470
28 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
30 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
32 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
34 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
36 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
38 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
40 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
42.5 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
45 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
47.5 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
50 percent (alternative tax computation returns with capital gains tax only).....	164	82,713	74,406	7,214	74,406	37,003	36,938	44.7	44.7	164	74,406	37,003
50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax).....	4,232,257	31,666,384	31,327,231	3,650,960	394,751	197,375	3,631,148	37.9	47.6	23,297	394,751	197,375
50.5 percent.....	12,221	344,101	280,403	96,873	11,027	5,569	9,520	27.2	33.4	99,835	106,229	53,646
51.5 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
53 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
55 percent.....	15,774	507,288	400,970	145,544	26,585	14,223	140,918	27.8	35.1	47,615	153,961	82,369
56 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
58.5 percent.....	12,104	461,086	380,076	150,730	31,668	17,734	166,621	31.8	38.6	13,872	150,660	84,034
60.5 percent.....	6,306	296,334	243,459	103,997	17,733	10,374	100,452	33.9	41.3	19,762	98,345	57,532
62 percent.....	4,135	230,849	189,676	85,623	11,410	6,960	81,497	36.2	44.0	13,427	67,136	40,965
64 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
65.5 percent.....	2,293	132,617	123,802	58,411	6,377	4,050	56,790	37.2	45.9	9,293	48,371	30,716
66 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
67 percent.....	2,551	192,576	158,752	78,620	12,311	8,125	76,353	39.6	48.1	6,999	56,797	37,486
68 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
69 percent.....	1,158	109,294	86,561	44,852	5,150	3,527	43,434	39.7	50.2	4,444	38,055	26,067
70.5 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
71 percent.....	892	95,100	76,199	41,020	3,758	2,668	39,930	41.0	52.4	3,290	27,723	19,690
72.5 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
74 percent.....	485	61,139	48,564	27,022	2,412	1,773	26,126	42.7	53.8	2,399	21,553	15,842
75 percent.....	-	-	-	-	-	-	-	-	-	-	-	-
76.5 percent.....	388	53,252	42,136	24,187	1,877	1,408	23,413	44.0	55.6	1,914	17,141	12,896
78 percent.....	1,167	229,247	176,708	109,466	38,255	29,494	105,465	46.0	59.7	1,226	76,455	56,598
79 percent.....	350	131,350	218,456	152,636	116,033	87,805	146,140	47.1	67.8	350	116,033	87,805

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classification and Terms."

Table 21.—INCOME TAX GENERATED AT EACH TAX RATE FOR ALL RETURNS AND RETURNS UNDER EACH OF THE THREE TAX RATE SCHEDULES—Continued

Tax rate	Number of returns	Returns with tax rate as marginal rate							Returns with any tax generated at tax rate			
		Adjusted gross income (Thousands of dollars)	Total tax base (Thousands of dollars)	Total income tax before credits (Thousands of dollars)	Tax base taxed at marginal rate (Thousands of dollars)	Tax generated at marginal rate (Thousands of dollars)	Income tax after credits			Number of returns	Tax base taxed at tax rate (Thousands of dollars)	Tax generated at tax rate (Thousands of dollars)
							Total	As a percent of—	Total tax base			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
CHIEF OF HEAD OF HOUSEHOLD	1,775,640	9,989,457	5,560,382	1,140,089	1,406,141	289,962	1,110,172	11.6	20.3	1,775,640	—	—
Persons with special tax computation	21,406	178,902	1,542	36,756	—	—	35,988	20.2	49.9	21,604	—	—
Exempt (returns with no tax base)	196,904	316,948	—	—	—	—	—	—	—	196,904	—	—
Returns with taxable income, total	1,557,111	9,806,412	5,439,630	1,108,336	1,390,141	289,962	1,099,172	11.9	40.1	21,557,112	5,439,630	1,108,776
10 percent.....	3,361.0	660,356	1,3,327	13,366	132,598	19,616	19,616	1.9	15.7	1,557,076	1,666,636	231,450
15 percent.....	3,964.0	1,181,308	466,323	6,948	157,440	27,592	179,304	6.5	16.1	1,323,940	1,173,013	205,627
20 percent.....	566.4	3,973,816	1,674,778	203,148	563,604	138,247	293,340	9.8	17.3	1,027,333	1,660,205	275,406
25 percent.....	—	—	—	—	—	—	—	—	—	—	—	—
30 percent.....	173,111	1,100,432	1,323,308	36,119	2,943	50,513	64,515	1.4	18.5	435,058	589,091	129,600
35 percent.....	103,646	959,719	677,646	139,114	89,308	50,311	139,899	16.1	19.6	379,696	563,116	96,386
40 percent.....	33,761	479,221	300,325	63,891	79,915	57	63,846	15.7	20.8	78,480	119,380	32,233
45 percent.....	15,549	225,341	178,788	38,886	16,332	42,153	37,856	16.7	22.0	44,738	76,598	21,053
50 percent.....	9,268	134,103	121,547	29,344	3,163	6,676	29,366	16.4	33.3	29,142	46,116	15,397
55 percent.....	1,779	67,886	66,547	1,462	16,946	1,462	16,946	15.5	49.0	19,881	12,000	4,710
60 percent.....	3,282	79,401	56,805	12,064	2,168	1,210	16,968	20.1	86.0	15,363	27,673	10,378
65 percent.....	6,306	56,711	49,184	13,143	3,386	931	15,815	31.8	27.7	12,282	25,322	8,706
70 percent.....	4,225	36,886	42,148	1,378	1,783	468	17,368	31.7	29.2	9,973	18,140	7,710
75 percent.....	1,105	30,343	26,618	8,110	1,331	360	9,343	30.1	30.1	8,179	15,441	6,717
80 percent.....	—	—	—	—	—	—	—	—	—	—	—	—
85 percent.....	1,373	43,882	35,325	11,113	1,351	309	11,152	25.4	31.1	7,091	12,079	5,769
90 percent.....	1,106	50,165	30,586	10,124	10	426	9,791	36.0	35.1	5,710	10,131	4,760
95 percent.....	888	35,190	28,715	10,028	1,625	788	9,701	27.8	34.1	4,606	16,678	8,001
100 percent.....	—	—	—	—	—	—	—	—	—	—	—	—
50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax)	1	4,276	4,276	2,338	4,276	1,338	2,112	43.2	49.6	15	4,276	2,138
50.5 percent.....	42,37	182,33	149,448	59,425	48,886	3,438	56,419	38.6	45.8	4,037	48,865	24,432
51.5 percent.....	877	38,390	32,051	11,748	1,771	809	11,662	35.3	35.8	5,713	12,919	6,653
52.5 percent.....	420	15,342	15,346	9,37	381	207	9,686	36.6	—	—	9,686	2,786
54 percent.....	376	18,016	15,469	5,952	411	425	5,542	31.3	37.8	2,455	4,574	2,470
56 percent.....	482	36,031	19,682	8,666	376	368	7,759	32.3	39.8	1,059	9,216	4,941
58.5 percent.....	389	26,432	13,687	4,086	1,621	70.4	8,836	31.4	41.1	1,641	8,016	5,137
61.5 percent.....	115	7,931	6,949	1,680	207	6	6,947	31.4	42.4	1,438	4,243	2,436
62 percent.....	344	5,439	10,987	7,775	1,808	70	9,000	34.4	43.1	1,139	7,569	4,617
64 percent.....	144	11,510	9,891	4,409	423	132	9,388	37.2	46.6	799	5,843	1,763
65.5 percent.....	101	16,351	11,748	6,338	421	10	10,398	39.1	46.5	655	14,132	2,166
66 percent.....	61	7,362	6,110	2,975	21	1.1	6,881	39.1	47.1	488	6,855	1,728
66 percent.....	56	6,601	5,213	2,006	116	—	5,403	36.2	45.7	407	1,521	1,004
67 percent.....	59	6,982	5,889	1,675	203	136	5,589	39.3	49.3	351	1,776	1,738
68.5 percent.....	—	—	—	—	—	—	—	—	—	—	—	—
69 percent.....	14	1,439	1,302	67	16	11	66	35.9	50.7	96	579	399
69.5 percent.....	60	9,005	9,636	3,383	215	19.3	8,115	41.5	52.0	282	2,521	1,752
70 percent.....	60	9,734	8,157	4,438	276	409	6,343	44.6	53.2	221	3,699	2,626
70.5 percent.....	53	9,366	5,601	4,264	466	338	4,217	44.5	55.7	156	2,529	1,834
72.5 percent.....	11	6,877	3,163	3,018	382	20	5,365	44.1	57.0	103	1,730	1,282
75 percent.....	18	3,936	3,179	1,39	163	148	1,883	47.8	59.2	73	1,263	947
75.5 percent.....	15	4,794	3,772	2,007	154	116	1,943	40.5	59.4	55	954	720
76.5 percent.....	—	—	—	—	—	—	—	—	—	—	—	—
77 percent.....	40	1,135	16,964	11,611	7,570	5,366	11,389	53.0	67.1	40	7,592	5,846

(C) Text in "Description of the Sample and Limitations of the Data" and "Explanation of the Data" in "General Information" term.

Includes returns with income averaging, fiscal year returns, and prior-year delinquent returns whether or not they had any tax base.

Includes any calendar year and part-year returns.

This total is not the sum of the following tax rate classes because many returns show a tax base taxed at more than one rate.

These returns are not included in the total because they already appear in the class where is their marginal normal tax and surtax rate.

This amount is not included in the total for the reason stated in footnote 4.

NOTE: Detail may not add to total because of rounding. A dash (-) in this table means "not applicable."

Table 22.—ALL RETURNS AND RETURNS WITH TAXABLE INCOME: SELECTED SOURCES OF INCOME AND LOSS, DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX, BY MARGINAL TAX RATE CLASSES

Marginal tax rate classes	Number of returns	Adjusted gross income		Subtotal and source		Business or profession		Rents		Pensions		Dividends		Interest	
		Number of returns	Amount (thousands of dollars)	Number of returns	Amount (thousands of dollars)	Number of returns	Amount (thousands of dollars)	Number of returns	Amount (thousands of dollars)	Number of returns	Amount (thousands of dollars)	Number of returns	Amount (thousands of dollars)	Number of returns	Amount (thousands of dollars)
15-27.5%	12	77,223,661	323,275,703	4,599,661	24,301,227	43,669	1,850,342	2,002,249	4,022,543	1,109,249	2,016,278	1,133	1,161	1,133	1,161
28-33%	13	13,064,472	43,394,869	1,031,406	1,616,076	31,123	492,493	487,003	669,497	443,297	52,270	1,133	1,161	1,133	1,161
34-40%	14	1,577,194	5,432,912	45,126	1,417,154	29,071	87,284	41,643	456,405	17,476	17,476	1,133	1,161	1,133	1,161
41-50%	15	273,009	1,316,428	4,701,144	20,146	30,043	1,010,646	1,010,646	1,010,646	1,010,646	1,010,646	1,133	1,161	1,133	1,161
51-60%	16	1,414,217	2,777,087	1,414,217	2,777,087	1,414,217	2,777,087	1,414,217	2,777,087	1,414,217	2,777,087	1,133	1,161	1,133	1,161
61-70%	17	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,133	1,161	1,133	1,161
71-80%	18	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,133	1,161	1,133	1,161
81-90%	19	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,133	1,161	1,133	1,161
91-100%	20	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,133	1,161	1,133	1,161
21-25%	21	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,133	1,161	1,133	1,161
26-30%	22	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,133	1,161	1,133	1,161
31-35%	23	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,133	1,161	1,133	1,161
36-40%	24	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,133	1,161	1,133	1,161
41-45%	25	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,133	1,161	1,133	1,161
46-50%	26	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,133	1,161	1,133	1,161
51-55%	27	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,133	1,161	1,133	1,161
56-60%	28	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,133	1,161	1,133	1,161
61-65%	29	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,133	1,161	1,133	1,161
66-70%	30	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,133	1,161	1,133	1,161
71-75%	31	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,133	1,161	1,133	1,161
76-80%	32	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,133	1,161	1,133	1,161
81-85%	33	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,133	1,161	1,133	1,161
86-90%	34	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,133	1,161	1,133	1,161
91-95%	35	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,133	1,161	1,133	1,161
96-100%	36	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,114,217	1,133	1,161	1,133	1,161

Footnote: * Not all of "Other" are "Other" as defined in the Sample and Limitation of Classification and Terms.

Table 23.—ALL RETURNS WITH TAXABLE INCOME: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATE CLASSES—Continued

Adjusted gross income classes		Marginal tax rate classes—Continued											
		29.5 percent	31 percent	41 percent	62 percent	63.5 percent	65 percent	66 percent	67 percent	68.5 percent	69 percent	69 percent	69 percent
Number of returns	Taxable income (Thousands of dollars)	Number of returns	Taxable income (Thousands of dollars)	Number of returns	Taxable income (Thousands of dollars)	Number of returns	Taxable income (Thousands of dollars)	Number of returns	Taxable income (Thousands of dollars)	Number of returns	Taxable income (Thousands of dollars)	Number of returns	Taxable income (Thousands of dollars)
Grand total.....		115	6,249	12,583	978,686	144	9,599	6,433	279,496	81	6,116	6,605	678,309
Under \$1,000.....		115	6,249	12,575	978,310	144	9,599	6,408	279,128	81	6,116	6,604	677,692
Under \$1,000 under \$2,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$4,000 under \$5,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$6,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$6,000 under \$7,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$7,000 under \$8,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$8,000 under \$9,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$9,000 under \$10,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$15,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$30,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$30,000 under \$40,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$40,000 under \$50,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$50,000 under \$100,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$100,000 or more.....		-	-	-	-	-	-	-	-	-	-	-	-
Non-taxable returns.....		-	-	-	-	-	-	-	-	-	-	-	-
Grand total.....		61	6,634	2,134	293,793	53	7,491	1,127	176,679	30	5,163	842	144,107
Under \$1,000.....		61	6,634	2,134	293,793	53	7,491	1,126	176,461	30	5,163	842	144,107
Under \$1,000 under \$2,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$4,000 under \$5,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$6,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$6,000 under \$7,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$7,000 under \$8,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$8,000 under \$10,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$15,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$30,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$30,000 under \$40,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$40,000 under \$50,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$50,000 under \$100,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$100,000 or more.....		-	-	-	-	-	-	-	-	-	-	-	-
Non-taxable returns.....		-	-	-	-	-	-	-	-	-	-	-	-

The text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms" are included in the appropriate table. However, the data are included in the appropriate table.

NOTE: All data are in thousands of dollars.

Table 24. — JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE, BY ADJUSTED GROSS INCOME CLASSES AND MARGINAL TAX RATE CLASSES—Continued

Adjusted gross income classes		Marginal tax rate classes—Continued													
		50.5 percent		53.5 percent		56 percent		58.5 percent		61 percent		63.5 percent		66 percent	
		Number of returns	Taxable income (Thousands of dollars)	Number of returns	Taxable income (Thousands of dollars)	Number of returns	Taxable income (Thousands of dollars)	Number of returns	Taxable income (Thousands of dollars)	Number of returns	Taxable income (Thousands of dollars)	Number of returns	Taxable income (Thousands of dollars)	Number of returns	Taxable income (Thousands of dollars)
Grand total.....		(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
Total returns, total.....		35,699	1,465,653	41,076	2,131,352	29,994	1,896,507	34,994	1,169,293	8,104	768,332	4,153	441,946	4,003	514,304
Under \$1,000.....		35,691	1,469,314	41,053	2,130,278	29,989	1,896,181	34,994	1,169,206	8,100	767,979	4,149	441,579	4,001	514,000
\$1,000 under \$5,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$10,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$15,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$30,000 under \$35,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$35,000 under \$40,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$40,000 under \$45,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$45,000 under \$50,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$50,000 under \$100,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000 or more.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Not-taxable returns.....		(1)	(1)	(1)	(1)	(1)	(1)	1	87	(1)	(1)	(1)	(1)	1	211
Under \$1,000.....		17,001	710,811	2,342	109,782	28,097	1,654,499	12,479	880,287	4,939	402,097	503	43,406	-	479,372
\$1,000 under \$5,000.....		18,668	866,258	37,519	1,851,256	1,847	201,459	2,470	253,671	3,129	330,304	3,639	383,882	3,925	479,372
\$5,000 under \$10,000.....		970	71,237	1,148	139,452	34	12,459	38	19,265	19	36,716	16	8,862	32	37,566
\$10,000 under \$15,000.....		7	13,122	8	14,871	11	18,484	13	15,963	17	36,716	3	4,002	14	211,155
\$15,000 under \$20,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$30,000 under \$35,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$35,000 under \$40,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$40,000 under \$45,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$45,000 under \$50,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$50,000 under \$100,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000 or more.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Not-taxable returns.....		(1)	(1)	(1)	(1)	(1)	(1)	1	87	(1)	(1)	(1)	(1)	1	211

Adjusted gross income classes		Marginal tax rate classes—Continued											
		68.5 percent		71.5 percent		75 percent		73.5 percent		76.5 percent		77 percent	
		Number of returns	Taxable income (Thousands of dollars)	Number of returns	Taxable income (Thousands of dollars)	Number of returns	Taxable income (Thousands of dollars)	Number of returns	Taxable income (Thousands of dollars)	Number of returns	Taxable income (Thousands of dollars)	Number of returns	Taxable income (Thousands of dollars)
Grand total.....		2,063	313,160	1,377	259,397	642	128,115	436	98,792	1,207	369,374	260	213,990
Total returns, total.....		2,063	313,034	1,377	259,397	642	127,916	436	98,792	1,205	369,774	260	213,990
Under \$1,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$5,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$10,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$15,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$30,000 under \$35,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$35,000 under \$40,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$40,000 under \$45,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$45,000 under \$50,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$50,000 under \$100,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$100,000 or more.....		-	-	-	-	-	-	-	-	-	-	-	-
Not-taxable returns.....		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Under \$1,000.....		2,036	284,723	1,353	189,248	622	115,072	414	85,426	1,031	275,936	259	213,990
\$1,000 under \$5,000.....		19	7,516	16	6,972	15	8,445	16	5,664	130	64,563	149	81,627
\$5,000 under \$10,000.....		7	9,438	8	13,185	4	1,098	6	7,752	24	29,285	36	125,924
\$10,000 under \$15,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$30,000 under \$35,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$35,000 under \$40,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$40,000 under \$45,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$45,000 under \$50,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$50,000 under \$100,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$100,000 or more.....		-	-	-	-	-	-	-	-	-	-	-	-
Not-taxable returns.....		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Under \$1,000.....		2,036	284,723	1,353	189,248	622	115,072	414	85,426	1,031	275,936	259	213,990
\$1,000 under \$5,000.....		19	7,516	16	6,972	15	8,445	16	5,664	130	64,563	149	81,627
\$5,000 under \$10,000.....		7	9,438	8	13,185	4	1,098	6	7,752	24	29,285	36	125,924
\$10,000 under \$15,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$30,000 under \$35,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$35,000 under \$40,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$40,000 under \$45,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$45,000 under \$50,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$50,000 under \$100,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$100,000 or more.....		-	-	-	-	-	-	-	-	-	-	-	-
Not-taxable returns.....		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Under \$1,000.....		2,036	284,723	1,353	189,248	622	115,072	414	85,426	1,031	275,936	259	213,990
\$1,000 under \$5,000.....		19	7,516	16	6,972	15	8,445	16	5,664	130	64,563	149	81,627
\$5,000 under \$10,000.....		7	9,438	8	13,185	4	1,098	6	7,752	24	29,285	36	125,924
\$10,000 under \$15,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$30,000 under \$35,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$35,000 under \$40,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$40,000 under \$45,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$45,000 under \$50,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$50,000 under \$100,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$100,000 or more.....		-	-	-	-	-	-	-	-	-	-	-	-
Not-taxable returns.....		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Under \$1,000.....		2,036	284,723	1,353	189,248	622	115,072	414	85,426	1,031	275,936	259	213,990
\$1,000 under \$5,000.....		19	7,516	16	6,972	15	8,445	16	5,664	130	64,563	149	81,627
\$5,000 under \$10,000.....		7	9,438	8	13,185	4	1,098	6	7,752	24	29,285	36	125,924
\$10,000 under \$15,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$30,000 under \$35,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$35,000 under \$40,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$40,000 under \$45,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$45,000 under \$50,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$50,000 under \$100,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$100,000 or more.....		-	-	-	-	-	-	-	-	-	-	-	-
Not-taxable returns.....		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Under \$1,000.....		2,036	284,723	1,353	189,248	622	115,072	414	85,426	1,031	275,936	259	213,990
\$1,000 under \$5,000.....		19	7,516	16	6,972	15	8,445	16	5,664	130	64,563	149	81,627
\$5,000 under \$10,000.....		7	9,438	8	13,185	4	1,098	6	7,752	24	29,285	36	125,924
\$10,000 under \$15,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$30,000 under \$35,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$35,000 under \$40,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$40,000 under \$45,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$45,000 under \$50,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$50,000 under \$100,000.....		-	-	-	-	-	-	-	-	-	-	-	-
\$100,000 or more.....		-	-	-	-	-	-	-	-	-	-	-	-
Not-taxable returns.....		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Under \$1,000.....		2,036	284,723	1,353	189,248	622	115,072	414	85,426	1,031	275,936	259	213,990
\$1,000 under \$5,000.....		19	7,516	16	6,972	15							

Table 25.—SEPARATE RETURNS OF HUSBANDS AND WIVES AND OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME BY ADJUSTED GROSS INCOME CLASS, INCOME CLASS, AND BY MARGINAL TAX RATE CLASSES

Adjusted gross income classes	Marginal tax rate classes											
	16 percent			16.5 percent			17.5 percent			18 percent		
	Taxable income (thousand dollars)	Number of returns	Taxable income (thousand dollars)	Number of returns	Taxable income (thousand dollars)	Number of returns	Taxable income (thousand dollars)	Number of returns	Taxable income (thousand dollars)	Number of returns	Taxable income (thousand dollars)	Number of returns
Number of returns with taxable income	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Grand total.....	17,023,391	44,370,848	3,104,844	379,519	2,220,405	1,652,397	1,770,109	2,148,992	1,626,277	2,839,132	4,902,075	14,264,255
Taxable returns, total.....	16,766,702	44,211,674	2,869,147	706,477	2,115,563	1,601,108	1,738,800	2,144,077	1,617,073	2,827,442	4,898,803	14,254,289
Under \$1,000.....	512,624	30,717	512,852	30,717	1,659,888	1,659,888	373,405	399,137	1,118,340	1,942,602	1,877,070	385,464
\$1,000 under \$5,000.....	3,245,253	2,021,771	3,245,258	2,021,771	4,029,988	4,029,988	4,219,233	4,219,233	370,473	650,012	2,002,714	4,796,448
\$5,000 under \$10,000.....	2,702,239	5,998,481	69,916	18,424	97,797	78,736	131,319	325,441	201,519	36,783	379,890	2,031,645
\$10,000 under \$15,000.....	1,510,619	8,989,726	11,395	3,004	7,111	54,564	13,642	16,711	20,559	36,783	109,476	362,228
\$15,000 under \$20,000.....	993,257	4,779,477	3,109	766	6,403	5,746	8,605	11,719	11,606	70,746	34,468	117,540
\$20,000 under \$25,000.....	640,230	3,583,022	3,109	766	6,403	5,746	8,605	11,719	11,606	70,746	34,468	117,540
\$25,000 under \$30,000.....	208,243	1,510,257	3,109	766	6,403	5,746	8,605	11,719	11,606	70,746	34,468	117,540
\$30,000 under \$35,000.....	325,700	2,989,120	3,109	766	6,403	5,746	8,605	11,719	11,606	70,746	34,468	117,540
\$35,000 under \$40,000.....	11,867	621,044	3,109	766	6,403	5,746	8,605	11,719	11,606	70,746	34,468	117,540
\$40,000 under \$45,000.....	3,788	538,234	3,109	766	6,403	5,746	8,605	11,719	11,606	70,746	34,468	117,540
\$45,000 under \$50,000.....	199	131,271	3,109	766	6,403	5,746	8,605	11,719	11,606	70,746	34,468	117,540
\$50,000 or more.....	235,887	1,594,394	135,697	31,645	66,844	49,289	43,310	50,886	7,115	11,713	3,473	9,967
Nontaxable returns.....	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted gross income classes	Number of returns	Taxable income (thousand dollars)	Number of returns	Taxable income (thousand dollars)	Number of returns	Taxable income (thousand dollars)	Number of returns	Taxable income (thousand dollars)	Number of returns	Taxable income (thousand dollars)	Number of returns	Taxable income (thousand dollars)
27 percent	(13)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Grand total.....	699,340	4,771,718	264,673	1,861,160	89,165	984,084	48,758	665,171	29,359	459,868	21,105	371,797
Taxable returns, total.....	699,340	4,771,718	264,673	1,861,160	89,165	984,084	48,758	665,171	29,359	459,868	21,105	371,797
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$30,000 under \$35,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$35,000 under \$40,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$40,000 under \$45,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$45,000 under \$50,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$50,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted gross income classes	Number of returns	Taxable income (thousand dollars)	Number of returns	Taxable income (thousand dollars)	Number of returns	Taxable income (thousand dollars)	Number of returns	Taxable income (thousand dollars)	Number of returns	Taxable income (thousand dollars)	Number of returns	Taxable income (thousand dollars)
41 percent	(27)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Grand total.....	47,519	372,397	163,493	1,467,135	130,924	834,566	19,428	264,473	23,756	331,964	12,888	207,688
Taxable returns, total.....	47,519	372,397	163,493	1,467,135	130,924	834,566	19,428	264,473	23,756	331,964	12,888	207,688
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$30,000 under \$35,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$35,000 under \$40,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$40,000 under \$45,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$45,000 under \$50,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$50,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted gross income classes	Number of returns	Taxable income (thousand dollars)	Number of returns	Taxable income (thousand dollars)	Number of returns	Taxable income (thousand dollars)	Number of returns	Taxable income (thousand dollars)	Number of returns	Taxable income (thousand dollars)	Number of returns	Taxable income (thousand dollars)
47.5 percent	(41)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
Grand total.....	13	13	1	1	1	1	1	1	1	1	1	1
Taxable returns, total.....	13	13	1	1	1	1	1	1	1	1	1	1
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$30,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$30,000 under \$35,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$35,000 under \$40,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$40,000 under \$45,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$45,000 under \$50,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$50,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table. See text for "Description of the Sample and Limitation of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1964

Table 25.—SEPARATE RETURNS OF HUSBANDS AND WIVES AND OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME BY ADJUSTED GROSS INCOME CLASSES, AND BY MARGINAL TAX RATE CLASSES—Continued

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms." Estimates are not shown separately because of high sampling variability. However, the data are included in the appropriate table. ^{NOTE:} Detail may not add to total because of rounding.

Table 26.—RETURNS OF HEADS OF HOUSEHOLD: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATE CLASSES

Marginal tax rate classes										
		14 percent	16 percent	17.5 percent	19 percent	22 percent	23 percent	27 percent	29 percent	30 percent
Number of returns with income	Taxable income (Thousand dollars)	Number of returns (Thousand dollars)	Taxable income (Thousand dollars)	Number of returns (Thousand dollars)	Taxable income (Thousand dollars)	Number of returns (Thousand dollars)	Taxable income (Thousand dollars)	Number of returns (Thousand dollars)	Taxable income (Thousand dollars)	Number of returns (Thousand dollars)
Grand total.....	1,577,112	5,439,472	239,156	323,531	339,407	466,523	566,479	1,679,778	273,354	1,323,928
Taxable returns, total.....	1,547,782	5,428,278	238,148	322,181	338,407	465,518	565,369	1,678,778	273,354	1,323,928
Under \$1,000.....	66,886	16,186	43,786	15,082	15,082	15,082	15,082	15,082	15,082	15,082
\$1,000 under \$2,000.....	361,899	133,979	322,157	133,979	133,979	133,979	133,979	133,979	133,979	133,979
\$2,000 under \$3,000.....	286,661	663,227	15,884	15,884	15,884	15,884	15,884	15,884	15,884	15,884
\$3,000 under \$4,000.....	266,268	822,717	21,989	21,989	21,989	21,989	21,989	21,989	21,989	21,989
\$4,000 under \$5,000.....	158,899	634,558	6,015	6,015	6,015	6,015	6,015	6,015	6,015	6,015
\$5,000 under \$6,000.....	75,454	427,473	323,939	323,939	323,939	323,939	323,939	323,939	323,939	323,939
\$6,000 under \$7,000.....	40,599	208,597	15,248	15,248	15,248	15,248	15,248	15,248	15,248	15,248
\$7,000 under \$8,000.....	13,936	309,433	13,936	13,936	13,936	13,936	13,936	13,936	13,936	13,936
\$8,000 under \$9,000.....	2,603	103,123	2,603	2,603	2,603	2,603	2,603	2,603	2,603	2,603
\$9,000 under \$10,000.....	40,599	208,597	15,248	15,248	15,248	15,248	15,248	15,248	15,248	15,248
\$10,000 under \$15,000.....	2,603	103,123	2,603	2,603	2,603	2,603	2,603	2,603	2,603	2,603
\$15,000 under \$20,000.....	40,599	208,597	15,248	15,248	15,248	15,248	15,248	15,248	15,248	15,248
\$20,000 under \$25,000.....	2,603	103,123	2,603	2,603	2,603	2,603	2,603	2,603	2,603	2,603
\$25,000 under \$30,000.....	40,599	208,597	15,248	15,248	15,248	15,248	15,248	15,248	15,248	15,248
\$30,000 under \$40,000.....	2,603	103,123	2,603	2,603	2,603	2,603	2,603	2,603	2,603	2,603
\$40,000 under \$50,000.....	40,599	208,597	15,248	15,248	15,248	15,248	15,248	15,248	15,248	15,248
\$50,000 or more.....	40,599	208,597	15,248	15,248	15,248	15,248	15,248	15,248	15,248	15,248
Non-taxable returns.....	9,328	11,196	4,829	2,353	3,033	1,005	1,109	1,000	1,000	1,000

Marginal tax rate classes—continued										
		31.5 percent	33 percent	34.5 percent	35 percent	36 percent	37 percent	40.5 percent	45 percent	48.5 percent
Number of returns	Taxable income (Thousand dollars)	Number of returns (Thousand dollars)	Taxable income (Thousand dollars)	Number of returns (Thousand dollars)	Taxable income (Thousand dollars)	Number of returns (Thousand dollars)	Taxable income (Thousand dollars)	Number of returns (Thousand dollars)	Taxable income (Thousand dollars)	Number of returns (Thousand dollars)
Grand total.....	9,260	221,547	4,319	66,079	3,482	2,309	46,136	1,790	26,618	1,393
Taxable returns, total.....	9,260	221,547	4,319	66,079	3,482	2,309	46,136	1,790	26,618	1,393
Under \$1,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$1,000 under \$2,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$2,000 under \$3,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$3,000 under \$4,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$4,000 under \$5,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$5,000 under \$6,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$6,000 under \$7,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$7,000 under \$8,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$8,000 under \$9,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$9,000 under \$10,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$10,000 under \$15,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$15,000 under \$20,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$20,000 under \$25,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$25,000 under \$30,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$30,000 under \$40,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$40,000 under \$50,000.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
\$50,000 or more.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Non-taxable returns.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000

Footnote at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Transitions and Terms."

Table 26.—RETURNS OF HEADS OF HOUSEHOLD: NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATE CLASSES—Continued

Adjusted gross income classes		Marginal tax rate classes—Continued															
		50 percent (alternative tax computation returns only)		50 percent (alternative tax computation returns with capital gain tax and normal tax and surtax)		51.5 percent		53 percent		54 percent		56 percent		58.5 percent			
		Number of returns (35)	One-half excess long-term gain returns (36)	Number of returns (37)	Balance (excess long-term gain) (38)	Number of returns (39)	Number of returns (40)	Table income (41)	Number of returns (42)	Table income (43)	Number of returns (44)	Table income (45)	Number of returns (46)	Table income (47)	Number of returns (48)	Table income (49)	
Grand total.....		15	4,276	2,037	100,535	48,864	877	32,050	402	15,544	376	15,469	402	19,482	399	21,487	
Taxable returns, total.....		15	4,276	2,037	100,535	48,864	877	32,050	402	15,544	376	15,469	402	19,482	394	21,350	
Under \$1,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$1,000 under \$2,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$2,000 under \$3,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$3,000 under \$4,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$4,000 under \$5,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$5,000 under \$6,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$6,000 under \$7,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$7,000 under \$8,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$8,000 under \$9,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$9,000 under \$10,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$10,000 under \$20,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$20,000 under \$30,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$30,000 under \$40,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$40,000 under \$50,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$50,000 under \$100,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$100,000 or more.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Nontaxable returns.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grand total.....		115	6,209	344	20,887	344	9,599	167	13,748	81	6,116	56	5,253	55	5,289	34	1,302
Taxable returns, total.....		115	6,209	339	20,656	344	9,599	167	13,748	81	6,116	56	5,253	55	5,289	34	1,302
Under \$1,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$4,000 under \$5,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$6,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$6,000 under \$7,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$7,000 under \$8,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$8,000 under \$9,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$9,000 under \$10,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$15,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$30,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$30,000 under \$40,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$40,000 under \$50,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$50,000 under \$100,000.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000 or more.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nontaxable returns.....		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

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HALF OF RETURNS OF OLDER TAXPAYERS WERE NONTAXABLE--HALF REPORTED NO WAGES OR SALARIES

Table 27 shows that nearly half of the 5.9 million returns of older taxpayers were nontaxable and that more than half showed no income from salaries and wages. This table, along with tables 28 and 29, shows characteristics of returns on which age exemptions were claimed because a taxpayer or his spouse was age 65 or over at the end of the tax year. Comparisons of these tabulations with similar results for all returns show markedly different income patterns and reflect the special provisions of Federal income tax law applicable to persons age 65 and over.

About one-fifth of all returns filed in 1964 were nontaxable. As noted above, nearly one-half of the returns of older taxpayers reported no tax liability. A higher proportion of returns in the lower income brackets partly accounted for the higher proportion of nontaxable returns among older taxpayers, as shown in table Q. Half of all returns with age exemptions were in the "less than \$3,000" adjusted gross income bracket, while somewhat less than a third of all individual returns fell in this income class.

Age exemptions and the new minimum standard deduction enacted in 1964 also contributed to the higher proportion of nontaxable returns. In addition to the \$600 personal exemption allowed for each taxpayer and dependent, taxpayers age 65 or over were each eligible for

Table Q.—ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS: PERCENT DISTRIBUTION FOR ALL RETURNS AND RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER BY SELECTED ADJUSTED GROSS INCOME CLASSES AND BY TAX STATUS

Adjusted gross income classes	All returns		Returns with standard deduction		Returns with itemized deductions	
	Total	At least one taxpayer age 65 or over	Total	At least one taxpayer age 65 or over	Total	At least one taxpayer age 65 or over
	(1)	(2)	(3)	(4)	(5)	(6)
Total.....	100.0	100.0	100.0	100.0	100.0	100.0
Under \$3,000.....	15.0	7.0	0.3	7.7	4.9	7.0
Nontaxable.....	14.0	6.0	0.3	6.0	3.9	20.6
Taxable.....	1.0	1.0	0.0	1.7	1.0	2.0
\$3,000 under \$5,000.....	15.0	14.1	11.7	11.5	13.5	17.5
Nontaxable.....	14.0	13.0	10.0	10.0	12.0	15.0
Taxable.....	1.0	1.1	1.7	1.5	1.5	2.5
\$5,000 under \$7,000.....	15.0	14.1	11.7	11.5	13.5	17.5
Nontaxable.....	14.0	13.0	10.0	10.0	12.0	15.0
Taxable.....	1.0	1.1	1.7	1.5	1.5	2.5
\$7,000 under \$10,000.....	15.0	14.1	11.7	11.5	13.5	17.5
Nontaxable.....	14.0	13.0	10.0	10.0	12.0	15.0
Taxable.....	1.0	1.1	1.7	1.5	1.5	2.5
\$10,000 under \$15,000.....	15.0	14.1	11.7	11.5	13.5	17.5
Nontaxable.....	14.0	13.0	10.0	10.0	12.0	15.0
Taxable.....	1.0	1.1	1.7	1.5	1.5	2.5
\$15,000 under \$20,000.....	15.0	14.1	11.7	11.5	13.5	17.5
Nontaxable.....	14.0	13.0	10.0	10.0	12.0	15.0
Taxable.....	1.0	1.1	1.7	1.5	1.5	2.5
\$20,000 under \$25,000.....	15.0	14.1	11.7	11.5	13.5	17.5
Nontaxable.....	14.0	13.0	10.0	10.0	12.0	15.0
Taxable.....	1.0	1.1	1.7	1.5	1.5	2.5
\$25,000 under \$30,000.....	15.0	14.1	11.7	11.5	13.5	17.5
Nontaxable.....	14.0	13.0	10.0	10.0	12.0	15.0
Taxable.....	1.0	1.1	1.7	1.5	1.5	2.5
\$30,000 under \$40,000.....	15.0	14.1	11.7	11.5	13.5	17.5
Nontaxable.....	14.0	13.0	10.0	10.0	12.0	15.0
Taxable.....	1.0	1.1	1.7	1.5	1.5	2.5
\$40,000 under \$50,000.....	15.0	14.1	11.7	11.5	13.5	17.5
Nontaxable.....	14.0	13.0	10.0	10.0	12.0	15.0
Taxable.....	1.0	1.1	1.7	1.5	1.5	2.5
\$50,000 under \$75,000.....	15.0	14.1	11.7	11.5	13.5	17.5
Nontaxable.....	14.0	13.0	10.0	10.0	12.0	15.0
Taxable.....	1.0	1.1	1.7	1.5	1.5	2.5
\$75,000 under \$100,000.....	15.0	14.1	11.7	11.5	13.5	17.5
Nontaxable.....	14.0	13.0	10.0	10.0	12.0	15.0
Taxable.....	1.0	1.1	1.7	1.5	1.5	2.5
\$100,000 or over.....	15.0	14.1	11.7	11.5	13.5	17.5
Nontaxable.....	14.0	13.0	10.0	10.0	12.0	15.0
Taxable.....	1.0	1.1	1.7	1.5	1.5	2.5

an additional \$600 exemption. For instance, a married couple filing a joint return were entitled to four exemptions worth \$2,400 if both were over 65. The minimum standard deduction available to them guaranteed that at least \$600 more was deductible. The minimum standard deduction was more liberal for older taxpayers than for taxpayers generally because age exemptions were used in its computation.

Table 28 shows that a standard deduction was claimed on 3 million returns of older taxpayers. More than three-fifths of these standard deduction returns were nontaxable, and a still larger proportion was in the less than \$3,000 income bracket. These taxpayers deducted the higher of the minimum standard deduction or 10 percent of their adjusted gross income (maximum \$1,000).

Itemized deductions were reported on 46 percent of the returns of older taxpayers, a somewhat higher proportion than that for all returns (41 percent). This higher proportion is, in part, due to higher expenses for medical care among older taxpayers as well as the more liberal rules for deducting such expenses applicable to persons age 65 or over. Deductible medical expenses averaged \$700 per return compared to an average of \$264 for all itemized returns.

Itemized deductions averaged \$2,044 on returns of older taxpayers, compared to \$1,740 for all itemized returns. Older taxpayer averaged markedly higher deductions for contributions and markedly lower deductions for interest paid (table 29).

INVESTMENT INCOME IMPORTANT TO AGED

Nearly two-thirds of the income of older taxpayers was from sources other than salaries and wages and (as noted above) a majority of returns claiming age exemptions reported no salary and wage income.

Table R.—SELECTED SOURCES OF INCOME FOR ALL RETURNS AND RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER
(Taxable and nontaxable returns)

	All returns		Returns with at least one taxpayer age 65 or over	
	Amount (Thousand dollars)	Percent of adjusted gross income	Amount (Thousand dollars)	Percent of adjusted gross income for all returns
	(1)	(2)	(3)	(4)
Adjusted gross income less deficit.....	396,659,631	100.0	32,356,101	100.0
Salaries and wages (gross).....	323,265,701	81.5	11,541,135	35.7
Farm net profit and net loss.....	5,635,327	1.4	319,658	1.0
Partnership net profit and net loss.....	9,730,717	2.4	1,087,300	3.4
Sales of capital assets net gain and net loss.....	7,449,152	2.0	2,670,330	8.2
Dividends in adjusted gross income.....	11,017,365	3.0	5,708,606	17.6
Interest received.....	10,124,623	2.5	4,099,045	12.7
Rents net income and net loss.....	2,624,773	0.7	1,598,797	4.9
Royalties net income and net loss.....	606,087	0.1	258,863	0.8
Pensions and annuities.....	3,117,638	0.8	2,394,241	7.4
All other sources, income and loss.....	4,585,381	1.2	1,005,818	3.1
Adjustments.....	8,729,266	-0.7	136,678	-0.4

*Includes stock pay exclusion, moving expense deduction, employee business expense deduction, and self-employed pension deduction.

Although this particular group of returns had only 8.2 percent of total adjusted gross income for all returns, they showed large shares of the following kinds of income: pensions and annuities (76.8 percent), net rents (60.9 percent), dividends (47.9 percent), and interest (40.5 percent).

The retirement income credit, a partial offset against taxes derived from these income sources, was claimed on 1.3 million returns with age exemptions in the amount of \$160 million. These returns constituted 90 percent of all returns claiming the credit. Returns with age exemptions also accounted for 42.7 percent of royalty net income and net loss. The retirement income credit was not applicable to income from this source. Table R shows patterns of income for all returns and returns with at least one taxpayer over 65 as well as the proportions of the various sources of income reported on these returns.

NEW INFORMATION FROM RETIREMENT INCOME CREDIT SCHEDULE

For 1964, the retirement income credit was reported on over 1.4 million returns and amounted to a reduction in tax before credits of \$184 million, as shown in table 30. This was \$28 million less than the amount claimed in 1963.

A credit for retirement income (in the current year) was allowed an individual taxpayer if he had earned income of more than \$600 in each of any 10 years prior to the current year. Retirement income for taxpayers age 65 or over could consist of pensions and annuities, dividends, interest, and gross rental income. If the taxpayer was under 65 years of age, only taxable amounts of pensions or annuities received under a public retirement system qualified as retirement income.

The credit was 17 percent (decreased from 20 percent by the Revenue Act of 1964) of the lesser of (1) retirement income received during the year, or (2) \$1,524 reduced by amounts of certain tax-exempt pensions and annuities, notably retirement benefits under the Federal Social Security program. The \$1,524 maximum base for the credit was also reduced by amounts of earned income, the extent of the reduction depending on the size of the earned income and the age of the taxpayer. (See the reproduction of the retirement income credit schedule in section 10 at the end of this report.)

A special rule, effected by the Revenue Act of 1964, states that if husband and wife filed jointly and both were age 65 or over, they could elect an alternative computation which provided a \$2,286 joint maximum base for the credit. These taxpayers could choose whichever method afforded them the larger credit, the separate computations under the general rule or the joint computation under the special rule.

Of the more than 1.4 million returns with this credit, 97 percent had a supporting schedule B outlining the credit computation. These returns were divided between the 1.3 million having the regular computation (labeled as "general rule" in the table) and the 0.1 million having the alternative method computation. The average credit for the latter group (\$131) was slightly greater than that for the former group (\$128).

Almost 225 thousand of the 1.3 million returns with the "general rule" computation were filed by taxpayers also eligible for the alternative method (i.e., husband and wife filed jointly and both were age 65 or over). Presumably most of these taxpayers choose the "general rule" method because it afforded a larger credit (the average for the 225 thousand returns being \$167). This would occur, for instance, where both spouses had retirement income so that the sum of their separate bases for the credit exceeded the maximum base (\$2,286) under the alternative method.

The tentative credit under both methods (excluding returns with no schedule B) totaled \$217 million. Since the retirement income credit could not exceed the income tax reduced by certain other credits, the actual credit taken was \$38.6 million lower than the tentative credit.

INDIVIDUAL INCOME TAX RETURNS FOR 1964

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Table 27.—RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (Thousands of dollars)	Salary and wages (gross)		Business or profession		Farm					
				Number of returns	Amount (Thousands of dollars)	Net profit		Net loss					
						Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Grand total.....	5,915,173	17,625,452	12,356,101	2,745,206	11,561,135	611,002	2,018,185	91,102	208,197	362,943	617,151	163,506	298,459
Taxable returns, total.....	2,989,849	8,773,031	27,310,187	1,774,541	10,360,424	320,163	1,719,679	33,444	80,401	123,075	436,949	50,643	129,139
Under \$1,000.....	99,152	198,305	176,342	41,996	59,720	6,139	7,318	1,411	625	4,637	5,284	4,335	
\$1,000 under \$2,000.....	128,424	256,848	232,617	176,001	343,615	16,613	16,613	1,411	625	12,881	13,871	5,036	
\$2,000 under \$3,000.....	148,688	297,376	273,183	193,133	373,787	17,153	17,315	1,411	625	14,767	20,565	3,641	6,855
\$3,000 under \$4,000.....	169,956	339,912	315,823	215,867	421,735	18,222	18,473	1,411	625	16,848	23,446	4,818	10,220
\$4,000 under \$5,000.....	191,224	382,448	358,646	237,889	475,773	19,284	19,535	1,411	625	18,929	26,539	5,344	11,400
\$5,000 under \$6,000.....	212,492	424,984	399,892	259,939	519,806	20,336	20,587	1,411	625	21,010	29,149	5,799	12,400
\$6,000 under \$7,000.....	233,760	467,520	431,784	281,991	563,838	21,388	21,639	1,411	625	23,091	31,288	6,244	13,400
\$7,000 under \$8,000.....	255,028	510,056	473,936	304,043	607,870	22,440	22,691	1,411	625	25,172	33,387	6,699	14,400
\$8,000 under \$9,000.....	276,296	552,592	515,988	326,095	647,902	23,492	23,743	1,411	625	27,253	35,496	7,154	15,400
\$9,000 under \$10,000.....	297,564	595,128	557,040	348,147	691,934	24,544	24,795	1,411	625	29,334	37,605	7,609	16,400
\$10,000 under \$15,000.....	318,832	637,664	599,088	369,699	735,966	25,596	25,847	1,411	625	31,415	39,716	8,064	17,400
\$15,000 under \$20,000.....	339,100	678,200	639,600	390,251	779,998	26,648	26,899	1,411	625	33,496	41,827	8,519	18,400
\$20,000 under \$25,000.....	360,368	719,736	679,680	411,303	824,030	27,700	27,951	1,411	625	35,577	43,938	8,974	19,400
\$25,000 under \$30,000.....	381,636	761,272	719,728	432,355	868,062	28,752	29,003	1,411	625	37,658	46,049	9,429	20,400
\$30,000 under \$35,000.....	402,904	802,808	761,776	453,407	912,094	29,804	30,055	1,411	625	39,739	48,160	9,884	21,400
\$35,000 under \$40,000.....	424,172	844,344	797,312	474,459	956,126	30,856	31,107	1,411	625	41,820	50,271	10,339	22,400
\$40,000 under \$45,000.....	445,440	885,880	837,856	495,511	1,000,158	31,908	32,159	1,411	625	43,901	52,382	10,794	23,400
\$45,000 under \$50,000.....	466,708	927,416	879,888	516,563	1,044,190	32,960	33,211	1,411	625	45,982	54,493	11,249	24,400
\$50,000 or more.....	487,976	968,952	921,920	537,615	1,088,222	34,012	34,263	1,411	625	48,063	56,604	11,704	25,400
Not taxable returns, total.....	2,925,324	8,852,421	5,063,914	970,665	1,180,711	290,839	279,506	57,658	127,796	239,868	180,202	112,861	169,356
No adjusted gross income.....	97,059	294,508	122,061	9,250	9,313	3,779	5,440	3,780	876	875	685	43,021	104,462
Under \$600.....	252,666	802,200	99,409	29,734	38,944	4,275	5,440	3,780	876	875	685	43,021	104,462
\$600 under \$1,000.....	1,167,541	3,316,531	1,703,280	424,534	456,597	11,367	102,408	10,187	7,831	58,586	180,029	19,624	13,818
\$1,000 under \$2,000.....	1,352,242	3,956,706	2,152,242	495,861	624,499	13,419	134,579	12,060	9,461	67,737	254,103	21,937	15,245
\$2,000 under \$3,000.....	1,537,543	4,305,551	2,337,543	566,812	700,000	15,471	154,571	14,160	11,750	78,866	263,433	23,415	16,463
\$3,000 under \$4,000.....	1,722,844	4,867,556	2,522,844	637,863	781,000	17,523	175,000	16,302	13,251	90,023	282,335	25,931	18,463
\$4,000 under \$5,000.....	1,908,145	5,238,561	2,708,145	708,814	862,000	19,575	195,000	18,366	15,202	101,133	301,510	27,922	20,463
\$5,000 or more.....	2,093,499	5,710,566	2,893,499	739,865	916,000	21,627	216,000	20,418	17,153	112,246	320,813	29,922	22,463
Partnership.....	4,135,186	11,963,863	8,964,758	1,669,045	3,171,170	991,221	501,827	65,342	127,893	293,730	279,422	130,886	181,037
Sales of capital assets.....	1,125,054	3,622,179	1,022,893	75,451	4,764,443	35,453	12,422	43,537	15,734	35,453	151,878	18,831	26,437
Ordinary gain from sales of depreciable property.....	624,932	2,039,409	15,370,449	340,477	4,191,520	94,929	1,020,695	13,760	65,880	23,677	185,994	14,388	90,319
Net profit.....													
Net loss.....													
Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)
(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Grand total.....	2,031,915	1,205,882	44,301	118,582	1,271,564	2,798,975	189,290	128,645	26,283	17,016	17,592	14,555	16,374
Taxable returns, total.....	147,008	1,162,541	24,256	67,569	827,718	2,520,883	120,247	81,996	16,128	11,873	7,936	10,415	8,354
Under \$1,000.....	2,230	3,084	-	-	11,121	4,956	6,122	3,009	1,911	637	2,205	1,790	1,407
\$1,000 under \$2,000.....	6,436	9,860	2,106	458	35,018	29,816	8,361	5,795	2,205	1,911	2,205	1,790	1,407
\$2,000 under \$3,000.....	8,639	14,774	2,415	1,019	86,154	56,257	8,361	5,795	2,205	1,911	2,205	1,790	1,407
\$3,000 under \$4,000.....	10,698	23,497	2,415	1,019	178,209	64,924	10,137	6,682	2,012	575	1,025	899	1,106
\$4,000 under \$5,000.....	12,661	29,299	1,407	1,284	85,845	78,490	7,771	4,428	2,209	771	1,025	899	1,106
\$5,000 under \$6,000.....	14,624	35,095	1,407	1,284	99,255	95,445	9,363	4,427	2,209	771	1,025	899	1,106
\$6,000 under \$7,000.....	16,587	40,891	1,407	1,284	112,657	107,906	10,718	7,018	2,209	771	1,025	899	1,106
\$7,000 under \$8,000.....	18,550	46,687	1,407	1,284	126,059	122,112	11,599	8,011	2,209	771	1,025	899	1,106
\$8,000 under \$9,000.....	20,513	52,483	1,407	1,284	139,461	134,913	12,472	8,913	2,209	771	1,025	899	1,106
\$9,000 under \$10,000.....	22,476	58,279	1,407	1,284	152,863	150,365	13,344	9,804	2,209	771	1,025	899	1,106
\$10,000 under \$15,000.....	24,439	64,075	3,556	6,317	116,310	232,929	22,201	15,000	2,865	2,776	1,421	1,730	1,422
\$15,000 under \$20,000.....	26,402	70,871	5,126	9,335	127,068	244,395	24,066	17,263	2,865	2,776	1,421	1,730	1,422
\$20,000 under \$25,000.....	28,365	76,667	5,126	9,335	139,873	259,427	26,016	18,771	2,865	2,776	1,421	1,730	1,422
\$25,000 under \$30,000.....	30,328	82,463	5,126	9,335	152,678	274,459	27,067	20,279	2,865	2,776	1,421	1,730	1,422
\$30,000 under \$35,000.....	32,291	88,259	5,126	9,335	165,483	289,491	28,018	21,786	2,865	2,776	1,421	1,730	1,422
\$35,000 under \$40,000.....	34,254	94,055	5,126	9,335	178,288	304,523	29,069	23,295	2,865	2,776	1,421	1,730	1,422
\$40,000 under \$45,000.....	36,217	99,851	5,126	9,335	191,093	319,555	30,020	24,804	2,865	2,776	1,421	1,730	1,422
\$45,000 under \$50,000.....	38,180	105,647	5,126	9,335	203,898	334,587	31,071	26,313	2,865	2,776	1,421	1,730	1,422
\$50,000 or more.....	40,143	111,443	5,126	9,335	216,703	349,619	32,022	27,822	2,865	2,776	1,421	1,730	1,422
Not taxable returns, total.....	56,907	63,341	20,045	51,213	443,846	278,092	69,043	47,049	10,155	5,143	7,816	4,140	6,220
No adjusted gross income.....	1,002	3,268	7,000	32,963									

INDIVIDUAL INCOME TAX RETURNS FOR 1964

Table 22.—RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Dividends in adjusted gross income		Interest received		Pensions and annuities (taxable portion)		Rents		Royalties					
	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)				
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)				
Grand total.....	1,751,010	5,708,606	4,295,915	4,099,045	1,317,919	2,394,241	1,323,293	1,749,304	255,765	150,507	145,252	269,398	5,300	10,535
Taxable returns, total.....	1,136,008	5,179,990	2,350,023	2,870,467	699,931	1,640,128	602,845	1,154,699	128,438	75,325	79,316	210,129	3,970	8,679
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	20,434	12,175	70,875	60,424	20,031	21,437	17,435	14,238	-	-	-	-	-	-
\$2,000 under \$3,000.....	90,438	69,677	233,339	152,925	68,614	89,228	52,990	50,503	12,384	2,406	6,619	2,661	-	-
\$3,000 under \$4,000.....	114,684	116,236	307,661	238,303	93,789	172,090	82,664	103,640	15,954	6,414	8,131	5,396	-	-
\$4,000 under \$5,000.....	117,885	131,687	293,701	231,568	99,227	191,643	74,031	80,094	13,027	4,531	6,720	5,579	-	-
\$5,000 under \$6,000.....	97,355	136,368	260,951	222,423	73,671	141,452	63,326	89,405	16,480	6,861	6,018	3,903	-	-
\$6,000 under \$7,000.....	84,536	129,731	213,630	193,432	59,191	128,409	53,243	71,392	10,948	2,999	4,939	4,729	2,815	2,012
\$7,000 under \$8,000.....	73,174	158,308	163,501	160,440	44,265	94,078	36,231	43,396	10,769	4,400	4,212	3,350	-	-
\$8,000 under \$9,000.....	65,700	150,845	137,062	159,771	34,180	79,180	36,915	69,351	7,713	3,822	5,469	-	-	-
\$9,000 under \$10,000.....	51,285	106,332	99,102	118,591	28,099	81,290	30,011	42,305	3,616	2,623	3,233	3,369	-	-
\$10,000 under \$15,000.....	160,551	534,416	267,331	400,737	65,400	169,802	67,826	163,225	16,105	10,826	11,738	23,137	-	-
\$15,000 under \$20,000.....	82,527	422,915	107,247	233,115	26,915	79,744	30,031	76,700	6,998	5,182	6,331	21,282	-	-
\$20,000 under \$50,000.....	136,816	1,299,034	350,762	659,656	36,090	129,933	45,412	225,172	10,865	10,845	12,861	37,031	715	685
\$50,000 under \$100,000.....	31,069	866,538	31,514	154,620	7,719	42,378	9,516	73,354	2,349	5,024	3,321	27,311	228	1,322
\$100,000 under \$500,000.....	10,993	846,817	10,618	90,993	2,677	22,617	3,092	31,777	1,060	5,434	1,576	30,433	199	1,342
\$500,000 under \$1,000,000.....	380	329,658	384	6,071	80	987	86	1,018	56	568	71	3,892	7	64
\$1,000,000 or more.....	202	182,663	185	2,578	55	660	56	1,111	32	313	34	2,587	6	1,454
Nontaxable returns, total.....	615,002	528,616	1,945,892	1,228,598	657,986	954,113	720,448	594,605	127,327	75,182	65,736	59,269	1,330	1,856
No adjusted gross income.....	34,733	20,269	43,999	23,578	4,364	3,981	13,216	13,625	18,913	31,467	37,103	15,258	(2)	(2)
Under \$600.....	20,145	4,086	109,086	25,729	11,364	14,783	46,137	15,279	10,565	5,231	5,995	2,298	-	-
\$600 under \$1,000.....	43,435	12,083	199,089	70,263	35,245	21,773	94,103	50,116	19,334	7,995	9,236	4,154	-	-
\$1,000 under \$2,000.....	213,809	47,624	784,432	305,072	136,093	235,259	289,428	102,013	40,516	12,522	22,212	12,686	-	-
\$2,000 under \$3,000.....	167,772	112,625	490,497	354,857	209,114	318,992	176,363	166,643	22,401	7,778	14,149	12,559	-	-
\$3,000 under \$4,000.....	85,516	79,643	191,500	178,664	99,445	203,476	62,842	70,914	6,409	1,782	4,420	3,064	1,329	1,856
\$4,000 under \$5,000.....	39,071	55,825	75,516	81,643	26,377	61,077	24,598	30,377	2,912	2,712	3,523	3,640	-	-
\$5,000 or more.....	31,321	144,721	45,798	84,913	21,501	59,723	14,053	29,093	4,178	5,095	2,360	6,276	-	-
Returns under \$5,000.....	927,103	713,668	2,805,609	1,806,705	918,086	1,369,188	933,496	1,811,983	165,516	83,436	86,845	66,635	(3)	(3)
Returns \$5,000 under \$10,000.....	399,349	713,568	1,916,007	922,538	588,779	950,779	232,429	338,383	53,433	27,263	24,115	33,388	1,319	1,127
Returns \$10,000 or more.....	424,559	4,243,367	572,219	1,370,002	139,934	464,275	177,368	598,936	37,818	39,806	36,291	169,374	1,977	8,453
Adjusted gross income classes	Other sources	Adjustments	Total deductions	Exemptions	Number of returns with no taxable income	Taxable income	Income tax before credits	Net income	Net loss	Net income	Net loss			
	Number of returns	Amount (Thousands of dollars)	Amount (Thousands of dollars)	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Amount (Thousands of dollars)	Amount (Thousands of dollars)	Amount (Thousands of dollars)	Amount (Thousands of dollars)	Amount (Thousands of dollars)			
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)			
Grand total.....	1,007,006	340,530	136,678	7,278,592	10,575,271	2,534,317	3,380,897	17,335,305	4,689,590	1,300,102	160,073	120,902	20,490	
Taxable returns, total.....	815,644	116,818	107,102	4,967,498	5,263,820	-	2,899,849	17,078,814	4,647,225	929,543	122,894	108,253	18,114	
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$1,000 under \$2,000.....	8,364	3,503	2,526	40,333	118,983	-	99,152	16,976	2,783	8,256	220	4,045	184	
\$2,000 under \$3,000.....	25,294	13,008	11,447	325,037	868,038	-	328,439	213,433	34,792	9,595	5,967	5,326	590	
\$3,000 under \$4,000.....	45,919	7,605	6,110	305,920	708,001	-	428,408	498,762	82,834	139,624	13,695	8,249	576	
\$4,000 under \$5,000.....	53,133	15,576	11,129	362,667	715,921	-	407,273	751,245	126,900	126,170	15,679	7,964	504	
\$5,000 under \$6,000.....	44,134	13,308	11,855	345,138	615,598	-	338,330	502,737	154,831	105,013	14,877	9,707	648	
\$6,000 under \$7,000.....	37,891	13,008	11,447	325,037	868,038	-	187,329	903,176	168,264	81,299	12,476	7,644	590	
\$7,000 under \$8,000.....	35,927	11,794	4,970	275,072	381,629	-	208,665	303,451	163,101	56,846	9,048	5,326	460	
\$8,000 under \$9,000.....	35,674	10,457	8,978	249,004	311,424	-	163,034	320,711	150,817	54,808	8,385	5,235	513	
\$9,000 under \$10,000.....	33,840	6,163	7,150	189,002	227,102	-	116,433	165,792	128,145	34,294	5,997	4,133	462	
\$10,000 under \$15,000.....	103,785	19,364	19,265	607,170	576,706	-	297,607	2,386,525	473,466	100,443	15,589	14,776	2,130	
\$15,000 under \$20,000.....	65,427	6,605	8,900	326,382	323,985	-	115,353	1,433,591	318,127	45,462	6,981	9,111	1,444	
\$20,000 under \$50,000.....	176,599	7,430	9,953	815,408	319,848	-	161,299	3,666,967	1,037,022	64,026	10,553	22,872	5,759	
\$50,000 under \$100,000.....	81,326	1,576	1,576	399,073	609,979	-	113,464	619,702	711,386	12,805	2,080	6,611	2,480	
\$100,000 under \$500,000.....	52,362	494	1,482	400,149	23,659	-	11,424	1,521,659	788,631	4,642	773	2,955	1,920	
\$500,000 under \$1,000,000.....	32	13	82	59,097	791	-	388	197,355	115,564	156	28	147	226	
\$1,000,000 or more.....	4,139	8	12	89,862	391	-	202	325,880	300,562	84	16	79	238	
Nontaxable returns, total.....	191,362	23,672	29,576	2,311,498	5,311,451	2,534,317	391,008	256,691	42,361	370,559	37,199	12,649	2,376	
No adjusted gross income.....	450,910	(2)	(1)	-	176,703	97,099	-	-	-	-	-	-	-	
Under \$600.....	4,459	2,721	4,215	177,481	481,322	282,666	-	-	-	-	-	-	-	
\$600 under \$1,000.....	13,964	-	-	179,120	395,729	367,551	-	-	-	-	-	-	-	
\$1,000 under \$2,000.....	46,472	7,412	9,794	658,475	1,989,919	1,102,887	64,634	11,150	1,907	58,749	1,765	-	-	
\$2,000 under \$3,000.....	168,428	12,012	10,868	1,256,011	2,592,034	1,038,006	11,344	4,316,150	771,779	357,589	56,261	13,987	3,406	
\$3,000 under \$4,000.....	29,988	2,310	4,448	311,326	494,643	126,016	105,180	69,623	11,223	98,615	10,113	4,716	382	
\$4,000 under \$5,000.....	16,480	2,554	3,285	169,899	196,190	32,069	55,605	51,533	8,317	53,389	7,638	1,407	159	
\$5,000 or more.....	18,801	210	327	332,319	118,934	25,231	25,179	46,319	8,003	26,017	6,119	3,007	1,660	
Returns under \$5,000.....	315,270	50,344	48,812	2,864,217	7,178,316	2,509,086	1,626,100	1,690,688	281,672	734,187	67,119	29,901	1,970	
Returns \$5,000 under \$10,000.....	202,012	54,787	64,118	1,267,370	2,121,308	211,900	113,464	4,316,150	771,779	357,589	56,261	13,987	3,406	
Returns \$10,000 or more.....	488,723	35,598	43,746	2,847,402	1,223,645	3,841	621,092	11,328,665	3,636,240	228,326	36,711	97,034	15,023	

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classification and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1964

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Table 27.—RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS. BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Tax credits—Continued					Income tax after credits (Thousands of dollars)	Tax from recomputed prior year investment credit		Self-employment tax		Tax withheld	
	Foreign taxes paid		Other		Number of returns		Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns
	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)								
(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)		
Grand total.....	33,358	10,379	1,123,761	91,292	4,977,444	6,556	1,299	766,885	96,467	2,285,647	1,402,915	1,341,447
Taxable returns, total.....	33,236	9,794	992,934	89,000	-	5,524	896	421,254	76,426	1,653,274	1,341,447	
Under \$1,000.....	-	-	-	-	-	-	-	8,972	612	32,627	3,811	
\$1,000 under \$2,000.....	-	-	12,564	87	2,463	-	-	32,142	3,135	155,634	29,668	
\$2,000 under \$3,000.....	-	-	70,734	722	27,934	-	-	51,729	6,280	209,702	63,780	
\$3,000 under \$4,000.....	-	-	91,078	1,660	66,831	-	-	32,363	3,128	239,020	76,843	
\$4,000 under \$5,000.....	3,306	119	97,268	1,982	108,728	1,210	81	44,873	7,969	210,296	105,800	
\$5,000 under \$6,000.....	-	-	78,322	2,116	137,187	-	-	26,432	7,034	186,299	117,616	
\$6,000 under \$7,000.....	-	-	65,063	2,708	150,883	-	-	25,371	5,092	133,182	102,506	
\$7,000 under \$8,000.....	-	-	45,569	1,798	119,878	-	-	19,351	4,733	98,034	82,372	
\$8,000 under \$9,000.....	5,102	241	99,089	2,477	139,023	1,620	189	15,274	3,867	69,161	67,401	
\$9,000 under \$10,000.....	-	-	167,546	9,395	445,766	-	-	11,053	17,479	208,626	208,626	
\$10,000 under \$15,000.....	3,401	283	78,174	7,579	201,863	817	82	23,593	5,376	35,721	30,155	
\$15,000 under \$20,000.....	9,529	1,661	130,382	23,108	995,645	1,346	178	37,078	8,005	73,403	205,465	
\$20,000 under \$25,000.....	4,902	2,065	30,709	13,889	660,870	399	100	7,129	1,721	16,968	108,673	
\$25,000 under \$30,000.....	2,913	3,864	10,929	16,215	767,357	289	232	2,419	591	5,313	34,296	
\$30,000 under \$35,000.....	142	555	380	1,685	112,872	28	20	77	19	177	2,171	
\$35,000 under \$40,000.....	75	662	199	2,696	186,953	15	14	33	9	100	1,461	
\$40,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	
Non taxable returns, total.....	2,122	585	130,827	2,292	-	1,032	403	343,631	22,403	632,373	61,648	
No adjusted gross income.....	-	-	-	-	-	(¹)	-	5,455	454	4,530	726	
Under \$600.....	-	-	601	3	-	-	-	24,193	773	68,917	1,656	
\$600 under \$1,000.....	-	-	-	-	-	-	-	65,673	2,604	77,887	4,103	
\$1,000 under \$2,000.....	-	-	20,598	161	-	-	-	161,778	5,776	259,036	20,717	
\$2,000 under \$3,000.....	-	-	42,507	640	-	-	-	67,008	5,514	142,422	39,593	
\$3,000 under \$4,000.....	2,122	585	34,986	675	-	729	167	25,638	2,771	55,859	8,712	
\$4,000 under \$5,000.....	-	-	19,153	518	-	-	-	8,266	930	15,859	27,929	
\$5,000 or more.....	-	-	13,382	275	-	-	-	5,420	901	7,865	3,190	
Returns under \$5,000.....	(¹)	(¹)	389,049	6,468	205,956	1,231	327	483,118	39,296	1,261,490	250,385	
Returns \$5,000 under \$10,000.....	7,534	334	335,544	11,729	699,981	1,714	262	159,507	29,523	702,231	477,696	
Returns \$10,000 or more.....	26,951	9,824	399,171	73,902	3,901,504	3,611	710	121,962	27,648	321,924	676,843	
Adjusted gross income classes	Payments on 1964 declarations				Tax due at time of filing	Number of returns	Amount (Thousands of dollars)	Overpayment				
	Number of returns		Number of returns					Refund: Cash or bonds requested		Credit on 1965 tax		
	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	
(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	
Grand total.....	1,116,766	2,607,674	1,863,236	1,048,178	2,152,540	553,645	1,783,827	324,230	426,985	229,418		
Taxable returns, total.....	998,537	2,554,497	1,597,883	1,029,651	1,424,878	442,891	1,102,684	232,345	364,586	210,745		
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-		
\$1,000 under \$2,000.....	4,136	460	67,768	2,083	31,396	3,277	28,978	3,175	2,638	102		
\$2,000 under \$3,000.....	42,404	7,655	168,766	16,133	158,194	20,362	140,632	18,235	22,715	2,347		
\$3,000 under \$4,000.....	72,825	17,201	216,481	27,222	213,725	35,093	182,481	28,739	35,558	4,355		
\$4,000 under \$5,000.....	88,215	28,587	176,030	31,607	232,163	40,368	197,686	34,265	40,468	6,106		
\$5,000 under \$6,000.....	90,888	37,167	151,338	36,730	186,491	32,550	156,726	26,881	32,725	5,669		
\$6,000 under \$7,000.....	78,181	38,715	126,951	30,754	151,748	27,058	128,414	22,073	27,940	4,985		
\$7,000 under \$8,000.....	67,648	43,633	103,635	31,602	136,930	21,727	105,819	15,938	23,598	5,990		
\$8,000 under \$9,000.....	67,564	53,651	81,577	27,356	104,657	19,619	97,018	11,632	18,450	8,168		
\$9,000 under \$10,000.....	50,674	40,348	60,102	27,390	45,352	11,340	34,823	7,261	12,447	4,079		
\$10,000 under \$15,000.....	163,420	199,221	187,726	11,651	108,969	42,992	59,798	18,662	34,660	23,390		
\$15,000 under \$20,000.....	86,590	179,912	76,128	64,741	41,022	29,508	16,943	9,191	28,798	20,318		
\$20,000 under \$25,000.....	126,070	673,657	104,720	215,215	89,854	15,338	54,930	23,930	54,930	9,923		
\$25,000 under \$30,000.....	31,613	482,460	22,827	140,420	10,804	38,441	1,916	7,435	9,438	31,006		
\$30,000 under \$35,000.....	11,128	555,773	8,415	185,094	3,008	26,296	4,063	3,976	4,063	2,732		
\$35,000 under \$40,000.....	381	79,119	296	36,828	52	3,288	12	408	8	2,880		
\$40,000 or more.....	197	116,798	163	70,234	39	3,498	9	457	31	3,040		
Non taxable returns, total.....	120,229	53,177	305,353	18,487	727,662	110,754	681,143	92,085	59,999	18,669		
No adjusted gross income.....	7,781	6,872	4,828	548	11,489	7,457	7,076	3,958	5,023	3,498		
Under \$600.....	4,360	6,771	23,598	750	72,542	2,309	70,917	2,097	2,427	253		
\$600 under \$1,000.....	7,427	2,155	63,471	2,497	82,903	6,147	81,093	5,934	2,411	233		
\$1,000 under \$2,000.....	28,030	5,567	120,219	20,805	21,809	268,844	4,960	4,960	4,960	2,115		
\$2,000 under \$3,000.....	26,369	5,363	55,571	4,382	161,000	3,338	151,360	21,566	12,508	2,271		
\$3,000 under \$4,000.....	17,852	4,883	19,272	1,872	70,977	12,704	65,732	10,869	9,055	1,735		
\$4,000 under \$5,000.....	14,631	6,227	4,959	497	26,882	6,498	23,171	5,220	6,216	1,278		
\$5,000 or more.....	14,009	23,079	3,444	717	19,624	25,992	13,170	18,707	8,980	7,886		
Returns under \$5,000.....	331,781	86,001	926,914	93,015	1,343,484	181,880	1,217,548	157,789	152,056	24,092		
Returns \$5,000 under \$10,000.....	366,519	230,976	537,809	152,520	585,631	131,422	472,237	98,553	130,302	32,871		
Returns \$10,000 or more.....	438,648	292,696	398,492	802,642	222,424	240,341	94,961	67,886	124,226	172,455		

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Adjusted gross income less deficit.

Deficit.

*Percentage is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Negative "Other sources."

NOTE: Detail may not add to total because of rounding.

Table 28.—STANDARD DEDUCTION RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns with standard deduction	Adjusted gross income (Thousand dollars)	Amount of standard deduction (Thousand dollars)	Exemptions (Thousand dollars)	Number of returns with no taxable income	Taxable income		Income tax before credits (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Grand total.....	1,066,167	9,346,280	1,654,936	5,474,344	1,788,375	1,277,791	4,088,510	812,129
Taxable returns, total.....	1,107,835	6,525,321	672,777	1,876,847	-	1,107,835	3,975,619	793,309
Under \$2,000.....	62,294	109,458	23,744	74,793	-	62,294	10,889	1,825
\$2,000 under \$3,000.....	172,972	436,135	73,365	238,190	-	172,972	224,590	20,482
\$3,000 under \$4,000.....	196,524	688,779	86,140	336,058	-	196,524	248,500	43,653
\$4,000 under \$5,000.....	156,662	702,716	79,577	275,232	-	156,662	347,438	59,255
\$5,000 under \$6,000.....	121,869	669,982	69,201	221,269	-	121,869	379,510	65,769
\$6,000 under \$7,000.....	101,796	659,231	66,302	198,796	-	101,796	406,128	72,459
\$7,000 under \$8,000.....	70,944	530,889	52,918	120,524	-	70,944	357,447	66,387
\$8,000 under \$9,000.....	54,093	466,163	45,990	102,330	-	54,093	311,864	58,477
\$9,000 under \$10,000.....	45,568	429,861	42,973	86,454	-	45,568	300,231	57,799
\$10,000 under \$15,000.....	88,454	1,041,204	88,126	165,656	-	88,454	787,450	159,741
\$15,000 under \$20,000.....	21,727	369,583	21,710	40,752	-	21,727	307,133	70,702
\$20,000 under \$50,000.....	14,107	377,327	14,059	27,631	-	14,107	335,666	95,981
\$50,000 under \$100,000.....	93	36,353	93	1,054	-	93	34,730	16,000
\$100,000 under \$500,000.....	93	13,480	93	170	-	93	13,218	6,605
\$500,000 under \$1,000,000.....	1	560	1	2	-	1	556	272
\$1,000,000 or more.....	1	-	1	-	-	1	-	-
Non-taxable returns, total.....	1,958,332	2,820,959	982,159	3,597,497	1,788,375	169,956	112,691	18,820
Under \$600.....	207,518	94,200	127,406	436,135	267,518	-	-	-
\$600 under \$1,000.....	340,287	279,933	158,622	352,469	340,287	-	-	-
\$1,000 under \$2,000.....	915,462	1,309,923	450,143	1,626,345	868,883	46,779	8,268	1,458
\$2,000 under \$3,000.....	364,419	874,415	203,345	789,425	299,425	65,034	46,224	7,625
\$3,000 under \$4,000.....	52,432	177,424	30,824	127,301	4,479	42,772	27,377	4,457
\$4,000 under \$5,000.....	14,133	62,351	8,850	36,143	2,102	12,031	18,317	2,980
\$5,000 or more.....	4,261	26,723	2,969	11,399	701	3,560	12,705	2,300
Returns under \$5,000.....	2,542,523	4,730,822	1,250,020	4,510,312	1,787,673	754,850	941,604	161,336
Returns \$5,000 under \$10,000.....	398,806	2,775,775	280,570	728,006	701	397,685	644,755	121,861
Returns \$10,000 or more.....	125,237	1,862,992	124,864	236,027	-	125,237	1,482,150	348,933
Adjusted gross income classes	Tax credits						Income tax after credits (Thousand dollars)	Self-employment tax (Thousand dollars)
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Grand total.....	4,271,401	50,756	38,006	5,401	1,875	270	284,445	10,135
Taxable returns, total.....	269,420	34,262	33,224	4,045	1,824	131	237,221	9,270
Under \$2,000.....	5,552	123	2,618	124	-	-	7,240	57
\$2,000 under \$3,000.....	44,510	3,019	4,729	345	-	-	26,544	288
\$3,000 under \$4,000.....	53,044	5,862	4,335	345	-	-	27,822	633
\$4,000 under \$5,000.....	43,906	5,659	4,335	345	-	-	28,326	668
\$5,000 under \$6,000.....	31,269	4,665	4,133	354	-	-	24,684	763
\$6,000 under \$7,000.....	19,121	3,013	3,121	272	-	-	17,714	581
\$7,000 under \$8,000.....	19,151	2,060	1,732	206	-	-	17,787	764
\$8,000 under \$9,000.....	13,514	1,853	2,016	296	1,823	131	15,139	721
\$9,000 under \$10,000.....	9,869	2,190	2,319	349	-	-	15,328	521
\$10,000 under \$15,000.....	23,893	3,805	4,379	749	-	-	35,457	2,076
\$15,000 under \$20,000.....	6,136	1,009	1,986	339	-	-	12,582	1,020
\$20,000 under \$50,000.....	4,230	863	1,919	593	-	-	8,472	1,051
\$50,000 under \$100,000.....	178	29	120	53	-	-	397	122
\$100,000 under \$500,000.....	47	21	23	53	1	(1)	38	21
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	1	1
\$1,000,000 or more.....	-	-	-	-	-	-	1	271
Non-taxable returns, total.....	157,981	16,494	4,782	1,356	(2)	(2)	47,214	865
Under \$600.....	-	-	-	-	-	-	15,047	135
\$600 under \$1,000.....	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	41,527	1,322	2,012	115	-	-	16,797	379
\$2,000 under \$3,000.....	62,108	7,164	-	-	-	-	40,368	196
\$3,000 under \$4,000.....	40,166	6,256	-	-	-	-	3,599	196
\$4,000 under \$5,000.....	11,229	2,712	1,810	197	-	-	1,403	40
\$5,000 or more.....	2,701	1,038	960	1,084	(2)	(2)	-	-
Returns under \$5,000.....	301,292	30,117	15,524	1,036	(2)	(2)	135,742	2,470
Returns \$5,000 under \$10,000.....	91,574	14,807	13,807	983	693	30	91,545	3,391
Returns \$10,000 or more.....	34,634	5,428	5,675	2,331	673	252	56,718	4,273

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

NOTE: Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

INDIVIDUAL INCOME TAX RETURNS FOR 1964

Table 29.—ITEMIZED DEDUCTION RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—ADJUSTED GROSS INCOME, ITEMIZED DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX THEREAS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns with itemized deductions	Itemized deductions												Number of returns with no taxable income	
		Adjusted gross income (Thousands of dollars)	Total (Thousands of dollars)	Medical expenses		Taxes		Interest paid		Contributions		Other deductions			Exempt on basis (Thousands of dollars)
				Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Grand total.....	2,751,968	23,230,885	5,624,058	2,681,138	1,926,507	2,623,821	1,485,125	907,328	485,616	2,321,029	1,274,488	452,082	4,924,222	648,684	
Taxable returns, total.....	1,882,015	20,784,867	4,794,723	1,727,634	1,249,240	1,845,482	1,218,000	709,198	381,236	1,801,693	1,068,341	377,712	4,366,791	-	
Under \$2,000.....	36,898	66,905	16,989	33,335	7,222	32,138	4,225	6,118	493	33,956	4,124	526	246,420	-	
\$2,000 under \$3,000.....	159,467	396,681	103,162	143,598	42,829	147,564	29,427	31,424	4,188	147,656	22,561	4,166	260,675	-	
\$3,000 under \$4,000.....	231,884	826,004	211,772	207,259	89,445	222,473	99,498	68,313	12,586	215,246	41,428	8,806	374,773	-	
\$4,000 under \$5,000.....	250,610	1,127,107	283,491	231,245	114,788	246,799	76,661	86,519	19,314	236,934	54,476	17,458	440,708	-	
\$5,000 under \$6,000.....	216,461	1,193,492	275,937	199,592	110,592	213,543	78,361	81,911	21,011	208,337	30,334	15,641	354,329	-	
\$6,000 under \$7,000.....	178,303	1,161,379	211,374	163,878	91,928	177,900	74,631	81,831	19,260	176,296	54,471	16,849	342,605	-	
\$7,000 under \$8,000.....	137,621	1,029,263	222,154	125,357	77,671	135,651	66,608	61,516	19,041	131,810	43,093	17,751	261,104	-	
\$8,000 under \$9,000.....	108,961	919,995	202,014	105,780	76,059	108,639	55,793	50,770	17,948	106,434	36,467	15,566	209,090	-	
\$9,000 under \$10,000.....	70,706	617,866	166,022	65,177	51,491	69,251	40,899	31,052	11,455	67,719	29,936	12,248	140,648	-	
\$10,000 under \$15,000.....	209,153	2,527,167	519,045	192,835	176,256	207,323	150,064	91,260	44,945	203,191	106,624	41,155	409,050	-	
\$15,000 under \$20,000.....	93,626	1,634,364	304,672	86,423	86,230	92,997	69,770	35,852	26,823	90,964	63,463	27,363	183,234	-	
\$20,000 under \$25,000.....	147,192	1,626,461	801,429	136,055	214,529	146,211	241,324	61,782	13,133	143,600	185,125	87,138	292,217	-	
\$25,000 under \$30,000.....	33,073	222,926	398,503	30,762	67,425	32,924	120,157	15,803	42,677	32,345	119,138	14,904	68,435	-	
\$30,000 under \$40,000.....	11,321	1,931,980	406,056	10,659	30,384	11,282	102,320	6,394	46,077	11,660	171,090	50,034	23,490	-	
\$40,000 under \$50,000.....	387	256,462	59,556	364	1,384	385	12,343	27	4,969	381	33,757	6,004	8,848	-	
\$50,000 under \$100,000.....	202	416,152	89,882	195	811	202	16,904	136	12,760	201	52,074	7,353	791	-	
\$100,000 or more.....	869,933	2,646,018	1,329,335	753,504	677,267	778,339	267,125	228,130	58,306	719,336	266,147	74,170	1,577,251	648,684	
Under \$600.....	15,148	5,489	10,811	11,396	5,276	11,935	2,005	6,114	1,161	12,641	1,536	104	24,987	15,148	
\$600 under \$1,000.....	27,263	22,205	20,498	20,250	11,447	23,450	4,962	9,909	1,180	19,649	2,438	419	43,660	27,263	
\$1,000 under \$2,000.....	252,079	393,297	138,963	106,726	214,607	295,492	69,177	11,853	198,074	28,994	8,290	26,774	234,003	-	
\$2,000 under \$3,000.....	273,809	679,534	319,523	243,615	165,365	248,011	74,412	70,284	20,708	231,171	46,201	12,839	468,989	201,433	
\$3,000 under \$4,000.....	178,964	611,871	283,520	161,911	143,716	169,764	66,645	50,023	15,512	16,390	16,390	16,390	268,282	116,537	
\$4,000 under \$5,000.....	173,561	323,906	161,468	69,539	87,156	111,416	24,235	13,453	6,438	19,812	14,647	16,048	29,868	29,868	
\$5,000 or more.....	479,149	407,176	329,351	48,231	157,165	44,031	37,197	17,368	37,033	38,151	71,376	26,578	107,525	234,330	
Returns under \$5,000.....	1,495,034	4,452,590	1,614,197	1,318,670	774,384	1,383,482	399,728	203,127	1,316,438	257,367	78,546	24,931	624,355	-	
Returns \$5,000 under \$10,000.....	756,668	5,250,428	1,287,320	700,519	524,151	744,783	328,385	320,500	107,382	719,626	227,997	89,506	1,645,301	20,688	
Returns \$10,000 or more.....	499,675	13,571,437	2,722,539	641,949	627,969	495,554	747,319	213,693	274,306	486,765	789,124	284,025	987,618	3,681	
Adjusted gross income classes	Number of returns	Amount (Thousands of dollars)	Income tax before credits (Thousands of dollars)	Retirement income (Thousands of dollars)	Investment (Thousands of dollars)	Foreign taxes (Thousands of dollars)	Other (Thousands of dollars)	Income tax after credits (Thousands of dollars)	Self-employment tax (Thousands of dollars)						
(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	
Grand total.....	2,103,064	13,246,995	3,677,462	872,703	109,321	82,899	15,091	33,482	10,190	839,318	81,159	3,661,838	364,118	55,743	
Taxable returns, total.....	1,882,015	13,103,194	3,853,917	660,126	88,635	75,031	14,070	31,412	9,662	755,706	79,731	3,661,838	364,118	48,757	
Under \$2,000.....	36,898	6,087	98	2,705	97	-	-	-	-	5,304	30	831	2,823	199	
\$2,000 under \$3,000.....	159,467	88,845	14,310	51,086	2,948	-	-	-	-	44,190	434	10,869	12,134	1,387	
\$3,000 under \$4,000.....	231,884	240,260	39,581	86,580	7,813	4,927	291	-	-	63,257	1,028	30,418	27,295	3,265	
\$4,000 under \$5,000.....	250,610	403,707	67,646	83,265	10,020	3,629	157	-	-	68,922	1,315	56,153	28,840	4,502	
\$5,000 under \$6,000.....	216,461	523,227	97,784	73,784	10,212	5,574	293	-	2,104	103,622	1,353	77,204	28,434	4,970	
\$6,000 under \$7,000.....	178,303	557,041	95,805	62,178	9,463	3,963	319	-	-	56,458	1,597	84,399	26,421	4,391	
\$7,000 under \$8,000.....	137,621	546,004	86,714	41,604	6,989	3,813	255	-	-	47,793	944	87,526	16,842	3,182	
\$8,000 under \$9,000.....	108,961	508,887	92,340	41,294	6,533	3,222	217	-	-	44,750	1,596	83,665	24,231	2,859	
\$9,000 under \$10,000.....	70,706	385,190	70,946	24,424	3,767	1,815	148	-	-	30,641	1,277	65,738	11,488	2,644	
\$10,000 under \$15,000.....	209,153	1,599,074	311,725	76,551	11,954	10,460	1,442	3,511	340	112,089	7,319	292,756	34,815	7,612	
\$15,000 under \$20,000.....	93,626	1,626,459	247,624	39,306	5,972	7,125	1,105	3,198	249	55,692	6,579	233,522	18,088	4,128	
\$20,000 under \$25,000.....	147,192	3,331,321	94,039	59,779	9,990	20,953	5,175	9,474	1,986	121,913	22,056	902,235	22,632	7,734	
\$25,000 under \$30,000.....	33,073	1,755,971	68,486	12,627	2,051	6,492	2,424	4,894	2,064	203,312	13,767	676,179	6,763	1,669	
\$30,000 under \$40,000.....	11,321	1,938,462	782,026	49,595	763	2,934	1,897	2,912	3,864	10,871	14,496	763,009	2,640	584	
\$40,000 under \$50,000.....	387	196,799	115,293	156	28	147	226	142	555	779	1,884	112,601	77	19	
\$50,000 or more.....	202	325,880	190,562	84	16	75	238	75	662	199	2,696	128,993	33	9	
Non-taxable returns, total.....	221,409	143,801	23,545	212,577	20,686	7,868	1,021	2,071	447	83,612	1,428	-	82,072	7,386	
Under \$600.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$1,000 under \$2,000.....	18,074	2,882	49	17,221	423	-	-	-	-	6,133	30	-	21,821	1,325	
\$2,000 under \$3,000.....	72,376	12,842	5,280	71,771	4,912	-	5,820	436	-	25,709	265	-	24,425	2,045	
\$3,000 under \$4,000.....	62,407	41,246	28,139	61,269	763	-	-	-	-	26,217	555	-	25,327	2,362	
\$4,000 under \$5,000.....	43,573	33,217	5,337	42,070	4,912	-	-	-	-	15,555	343	-	7,258	870	
\$5,000 or more.....	24,619	33,614	5,703	23,916	4,584	2,048	585	-	-	11,978	225	-	4,814	751	
Returns under \$5,000.....	371,236	849,085	140,336	412,896	37,032	16,377	884	77	6,505	233,307	3,998	988,217	149,410	15,788	
Returns \$5,000 under \$10,000.....	735,980	2,551,395	420,985	260,015	41,304	23,163	1,513	3,283	489	341,258	8,335	988,211	101,575	18,550	
Returns \$10,000 or more.....	499,854	9,846,515	1,287,207	159,792	20,882	49,359	12,692	24,779	9,272	342,453	68,819	3,165,254	36,303	21,609	

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1964

Table 30.—RETIREMENT INCOME CREDIT—NUMBER OF RETURNS, BASE OF TENTATIVE CREDIT, TENTATIVE CREDIT AND CREDIT: ALL RETURNS, RETURNS OF TAXPAYERS USING THE GENERAL RULE AND RETURNS OF TAXPAYERS USING THE ALTERNATIVE METHOD, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	All returns with retirement income credit														
	Returns with no Schedule B attached				Returns with Schedule B attached										
	Number of returns	Amount of credit		Number of returns	Amount of credit		Number of returns	Base of credit		Tentative credit	Actual amount of credit	Taxpayers using the general rule			
		(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)			Number of returns	Base of credit (Thousand dollars)	Tentative credit (Thousand dollars)	Actual amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Grand total.....	1,642,389	163,869	47,657	5,428	1,394,732	1,277,052	217,005	178,440	1,298,643	1,122,324	200,564	165,803	1,298,643	1,122,324	200,564
Taxable returns, total.....	1,040,541	142,522	34,918	4,060	1,005,625	828,211	140,557	138,481	936,806	770,313	130,641	128,801	936,806	770,313	130,641
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	10,175	302	3,137	148	107,517	34,728	8,560	285	9,359	2,410	406	285	9,359	2,410	406
\$2,000 under \$3,000.....	139,326	8,088	10,829	455	154,250	48,860	16,742	16,424	150,596	97,642	16,588	16,321	150,596	97,642	16,588
\$3,000 under \$4,000.....	140,235	18,073	5,102	749	134,129	103,024	17,469	17,276	128,514	100,306	17,006	16,622	128,514	100,306	17,006
\$4,000 under \$5,000.....	124,711	18,647	4,410	448	120,301	108,276	18,250	18,199	110,684	100,549	17,036	16,924	110,684	100,549	17,036
\$5,000 under \$7,000.....	98,040	28,025	9,295	684	89,107	82,836	14,068	13,856	86,100	76,129	12,913	12,856	86,100	76,129	12,913
\$7,000 under \$10,000.....	63,364	10,133	6,026	684	60,256	38,818	9,982	9,958	57,231	35,078	9,448	9,424	57,231	35,078	9,448
\$10,000 under \$20,000.....	1,010	9,686	-	-	9,714	5,398	9,571	9,570	53,604	49,952	4,648	4,640	53,604	49,952	4,648
\$20,000 under \$50,000.....	3,852	6,668	5,749	833	3,453	39,011	6,622	6,621	30,603	31,622	5,366	5,364	30,603	31,622	5,366
\$50,000 under \$100,000.....	110,590	17,943	1,963	-	10,462	10,324	17,365	17,271	94,176	92,369	15,672	15,670	94,176	92,369	15,672
\$100,000 under \$200,000.....	47,373	7,364	1,471	239	45,902	41,997	7,125	7,125	40,472	37,729	6,404	6,404	40,472	37,729	6,404
\$200,000 under \$500,000.....	15,955	11,402	2,322	363	14,402	12,232	11,043	11,039	16,898	16,898	9,963	9,964	16,898	16,898	9,964
\$500,000 under \$1,000,000.....	15,096	2,155	448	92	12,648	12,213	2,075	2,063	10,599	10,343	1,798	1,745	10,599	10,343	1,798
\$1,000,000 under \$500,000.....	4,721	793	141	29	4,500	4,467	770	764	3,715	3,683	638	636	3,715	3,683	638
\$500,000 or more.....	137	28	2	(1)	155	158	28	28	124	123	22	22	124	123	22
\$1,000,000 or more.....	84	16	2	(1)	82	87	15	15	67	67	12	12	67	67	12
Montable returns, total.....	401,848	41,347	12,741	1,388	389,107	420,373	76,448	39,950	361,637	412,011	69,923	37,002	361,637	412,011	69,923
Under \$600.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	99,171	2,462	2,536	90	96,635	30,187	8,515	2,372	66,635	50,187	8,515	2,372	66,635	50,187	8,515
\$2,000 under \$3,000.....	142,983	13,371	3,599	293	139,384	147,059	24,769	13,078	139,384	147,059	24,769	13,078	139,384	147,059	24,769
\$3,000 under \$4,000.....	136,023	11,377	-	-	102,218	122,160	20,740	10,928	87,038	102,372	17,408	9,826	87,038	102,372	17,408
\$4,000 under \$5,000.....	55,701	8,027	6,006	1,005	53,400	83,228	14,269	13,943	45,895	71,705	12,169	6,762	45,895	71,705	12,169
\$5,000 or more.....	27,970	8,130	-	-	27,470	47,697	8,059	5,895	22,665	40,468	6,682	4,728	22,665	40,468	6,682
Returns under \$5,000.....	713,476	78,510	26,596	2,504	706,889	659,696	111,716	76,007	734,956	624,849	105,987	73,459	734,956	624,849	105,987
Returns \$5,000 under \$10,000.....	428,174	65,511	12,257	1,529	346,084	291,722	64,340	63,982	276,199	276,199	97,889	37,459	276,199	276,199	97,889
Returns \$10,000 or more.....	263,774	39,447	12,552	1,395	233,239	287,582	36,339	36,452	207,268	204,339	36,628	34,505	207,268	204,339	36,628

All returns with retirement income credit-Continued														
Returns with Schedule B attached-Continued														
Adjusted gross income classes	Taxpayers eligible for the alternative method											Taxpayers using the alternative method		
	Number of returns	Base of credit under general (Thousand dollars)	Base of credit under alternative method		Tentative credit (Thousand dollars)	Actual amount of credit (Thousand dollars)	Number of returns	Base of credit under general rule (Thousand dollars)	Base of credit under alternative method (Thousand dollars)	Tentative credit (Thousand dollars)	Actual amount (Thousand dollars)			
			Number of returns	Amount (Thousand dollars)										
			(13)	(14)								(15)	(16)	(17)
Grand total.....	224,538	276,585	54,343	31,130	46,944	37,551	96,289	51,140	96,678	16,442	12,913	96,678	16,442	12,913
Taxable returns, total.....	147,742	168,618	41,477	23,424	28,034	28,313	68,619	31,175	55,215	9,917	9,917	68,619	9,917	9,917
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$4,000 under \$5,000.....	6,711	2,952	5,610	1,818	506	432	3,654	597	1,017	1,173	1,173	3,654	597	1,173
\$5,000 under \$7,000.....	13,724	9,224	-	-	5,600	5,610	9,500	4,602	2,770	4,602	2,770	9,500	4,602	2,770
\$7,000 under \$10,000.....	2,409	6,908	4,854	3,630	3,965	9,617	4,205	7,728	1,715	1,715	1,715	4,205	7,728	1,715
\$10,000 under \$20,000.....	15,626	18,173	5,711	3,681	3,080	3,080	4,177	6,776	1,316	1,316	1,316	4,177	6,776	1,316
\$20,000 under \$50,000.....	13,117	17,310	2,805	1,436	2,972	2,972	3,025	1,895	3,140	534	534	3,140	1,895	534
\$50,000 under \$100,000.....	4,172	10,012	1,012	1,110	1,012	1,110	3,463	1,090	1,090	1,090	1,090	3,463	1,090	1,090
\$100,000 under \$1,000,000.....	9,016	12,724	3,309	2,126	2,126	2,126	4,380	3,300	3,300	1,257	1,257	3,300	1,257	1,257
\$1,000,000 under \$15,000.....	25,083	31,078	6,448	3,891	2,575	2,575	11,776	4,630	9,965	1,695	1,695	11,776	4,630	1,695
\$15,000 under \$20,000.....	11,427	14,033	3,397	1,897	2,381	2,381	5,430	2,121	4,238	721	721	5,430	2,121	721
\$20,000 under \$50,000.....	18,676	24,784	5,729	3,267	3,183	3,183	7,733	3,263	6,300	1,076	1,076	7,733	3,263	1,076
\$50,000 under \$100,000.....	3,540	4,506	990	515	763	750	2,089	883	1,870	317	317	2,089	883	317
\$100,000 under \$200,000.....	1,229	1,524	358	194	261	259	858	402	784	132	132	784	402	132
\$200,000 under \$500,000.....	32	40	11	7	7	7	31	17	34	6	6	31	17	6
\$500,000 or more.....	15	15	2	(1)	7	7	3	13	12	20	20	13	12	20
Montable returns, total.....	76,779	107,767	12,866	7,706	18,330	17,238	27,470	19,969	38,363	6,525	2,917	38,363	6,525	2,917
Under \$600.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	33,521	36,742	4,456	2,461	1,240	2,023	11,160	4,088	19,590	3,332	1,416	19,590	3,332	1,416
\$4,000 under \$5,000.....	27,340	42,434	3,605	2,432	7,341	3,764	7,505	7,049	11,563	1,960	1,960	7,505	7,049	1,960
\$5,000 or more.....	15,735	28,591	4,080	2,613	4,269	4,480	3,800	3,620	5,250	1,223	1,223	3,800	3,620	1,223
Returns under \$5,000.....	81,496	91,582	13,671	6,911	15,555	17,719	31,334	17,424	34,448	5,928	2,917	34,448	5,928	2,917
\$5,000 under \$10,000.....	108,387	128,236	17,126	10,336	10,353	10,353	22,088	35,548	36,548	6,525	2,917	36,548	6,525	2,917
\$10,000 under \$20,000.....	16,492	26,610	17,237	9,313	13,003	12,477	27,953	11,428	23,861	3,400	3,400	27,953	11,428	3,400

All returns with retirement income credit—Continued

Returns with Schedule B attached—Continued

Adjusted gross income classes	Taxpayers using the general rule—Continued						Taxpayers using the alternative method					
	Taxpayers eligible for the alternative method			Taxpayers using the general rule			Taxpayers eligible for the alternative method			Taxpayers using the general rule		
	Number of returns	Base of credit under general rule		Number of returns	Base of credit under general rule		Number of returns	Base of credit under alternative method		Tentative credit	Actual amount of credit	Tentative credit
		(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)			
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Grand total.....	224,538	276,585	54,343	31,130	46,964	37,591	96,289	51,140	96,678	16,442	12,635	12,635
Taxable returns, total.....	147,742	168,018	41,477	23,424	28,014	28,313	68,619	31,175	58,315	9,917	9,677	9,677
Under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$4,000 under \$5,000.....	6,711	2,952	-	-	506	432	3,654	537	1,017	173	103	103
\$5,000 under \$7,000.....	13,724	9,204	5,610	1,618	1,968	1,500	5,615	950	2,718	463	453	453
\$7,000 under \$10,000.....	20,334	21,405	6,908	4,854	3,630	3,565	9,617	4,205	7,728	1,315	1,274	1,274
\$10,000 under \$20,000.....	15,626	18,173	5,711	3,661	3,080	3,080	9,617	4,177	4,674	1,132	1,019	1,019
\$20,000 under \$50,000.....	13,117	17,310	2,805	1,436	4,772	3,062	3,062	5,346	3,440	534	534	534
\$50,000 under \$100,000.....	9,172	10,075	3,309	2,184	1,612	1,610	6,110	3,603	6,406	1,050	1,050	1,050
\$100,000 under \$200,000.....	6,016	12,784	-	-	2,160	2,160	5,900	4,380	7,393	1,257	1,257	1,257
\$200,000 under \$500,000.....	25,093	31,078	6,448	3,891	6,775	5,201	11,780	6,430	10,695	1,692	1,692	1,692
\$500,000 under \$1,000,000.....	11,427	14,033	3,397	1,879	2,381	2,381	5,430	2,121	4,236	721	721	721
\$1,000,000 under \$500,000.....	18,076	24,724	5,729	2,967	4,136	4,136	7,735	3,263	6,330	1,076	1,076	1,076
\$500,000 or more.....	3,560	4,306	990	483	590	590	790	983	1,870	317	317	317
\$100,000 under \$200,000.....	1,242	1,524	358	194	261	259	81	402	756	132	132	132
\$200,000 under \$500,000.....	15	20	11	7	7	7	3	15	34	6	6	6
\$500,000 or more.....	15	20	11	7	7	7	3	15	34	6	6	6
Montable returns, total.....	76,796	107,967	12,866	7,706	18,330	17,238	27,470	19,965	38,363	6,225	2,958	2,958
Under \$600.....	-	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	33,521	36,742	4,456	2,461	1,240	2,023	15,140	4,088	19,590	3,332	1,060	1,060
\$4,000 under \$5,000.....	27,540	42,364	3,805	2,632	7,241	3,764	7,509	7,049	11,523	1,960	931	931
\$5,000 or more.....	15,735	28,591	4,605	2,613	4,943	3,401	3,628	7,283	1,233	967	967	967
Returns under \$5,000.....	81,406	91,562	13,871	8,911	15,555	7,719	31,934	17,124	34,848	5,928	2,547	2,547
Returns \$5,000 under \$10,000.....	82,660	108,387	23,236	14,716	18,386	16,955	30,404	22,058	38,589	6,504	6,141	6,141
Returns \$10,000 or more.....	66,592	79,610	17,238	9,513	13,033	14,777	27,951	13,428	23,241	3,500	3,040	3,040

Do not use "Description of the Complete Limitation of the Alternative Method" and "Explanation of Classification and Terms."

Source: Internal Revenue Service, Bureau of Statistics.

NOTE: Total may not add due to rounding.

States and Regions

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SALARIES AND WAGES IS DOMINANT SOURCE OF INCOME IN EACH STATE

For each of the States and the District of Columbia salaries and wages is the dominant component of adjusted gross income. Nationally 81.5 percent of adjusted gross income is made up of salaries and wages and most States are close to the national average in this respect. Only for North Dakota and South Dakota does this proportion fall below 70 percent. Shares of other sources of income do vary noticeably among the States and these differences are reflected in the regional analyses presented here.

Most taxpayers file returns with District Offices of the Internal Revenue Service and the State data in tables 31 and 32 are based on the classification of returns by the District in which they were filed. National totals in these tables differ slightly from those presented elsewhere in this report because of differences in sample weights. Regional totals may be created by combinations of the State data.

In table S selected sources of income are tabulated for Internal Revenue Service Regions, administrative

subdivisions of the Service. The States comprising each region are indicated in the map which represents the field organization of the Service on December 31, 1964. In 1965, the Northeast and New York Regions were merged to form the North Atlantic Region.

Chart 6 shows a percentage distribution of adjusted gross income by Internal Revenue Service region. Distributions of salaries and wages, and of net business income (not included in the chart) show a similar

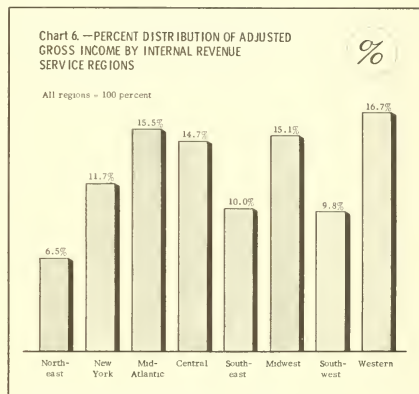


Table S.—SELECTED SOURCES OF INCOME BY INTERNAL REVENUE SERVICE REGIONS

	Adjusted gross income less deficit		Salaries and wages (gross)		Business net profit and loss		Farm net profit and loss		Partnership net profit and loss		Net gain and net loss from sales of capital assets		Dividends in adjusted gross income		Interest received		All other income less adjustments ²	
	Amount of (Million dollars)	Percent of total	Amount of (Million dollars)	Percent of total	Amount of (Million dollars)	Percent of total	Amount of (Million dollars)	Percent of total	Amount of (Million dollars)	Percent of total	Amount of (Million dollars)	Percent of total	Amount of (Million dollars)	Percent of total	Amount of (Million dollars)	Percent of total	Amount of (Million dollars)	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
United States, total ¹	396,715	74	323,292	-	22,366	-	2,432	-	3,734	-	7,940	-	11,941	-	10,133	-	2,049	-
Less other areas ³	74	-	-	-	-1	-	-2	-	1	-	36	-	56	-	3	-	34	-
Internal revenue regions, total	395,927	100.0	322,479	100.0	22,397	100.0	2,434	100.0	4,733	100.0	7,905	100.0	11,874	100.0	10,130	100.0	2,015	100.0
Northeast	25,069	6.5	20,328	6.5	1,303	6.5	28	1.1	406	8.1	49	0.6	1,079	9.1	71	7.1	517	6.4
New York	46,328	11.7	37,010	11.5	2,476	10.8	10	0.4	1,207	25.4	1,000	12.7	2,142	18.0	1,541	15.3	940	11.7
Mid-Atlantic	61,207	15.5	51,167	15.9	3,120	13.6	36	1.3	1,892	40.2	1,805	22.7	2,413	19.2	1,496	12.3	1,208	15.1
Central	58,211	14.7	48,007	15.1	3,347	14.5	433	10.5	1,196	25.3	782	9.9	1,436	12.1	1,231	12.6	1,089	13.6
South-east	39,660	10.0	32,707	10.1	2,319	10.1	207	7.6	1,041	10.7	831	10.1	995	8.4	886	8.8	704	8.8
Midwest	59,702	15.1	47,283	14.6	3,526	15.3	1,444	58.7	1,850	17.0	1,099	13.9	1,008	12.4	1,421	14.1	1,395	17.4
South-west	38,966	9.8	31,487	9.7	2,772	11.2	152	6.1	1,148	11.7	949	12.0	821	6.9	893	8.7	1,150	14.3
Western	66,206	16.7	53,662	16.6	4,136	18.0	216	8.2	1,812	18.6	1,778	22.5	1,331	13.7	1,970	19.5	1,017	12.7

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

¹ Includes amounts for "Other areas."² Includes net income and net loss from "Rents and royalties" as well as "Other sources."³ Returns of bona fide residents of Puerto Rico, whether U. S. citizens or aliens, and U. S. citizens residing in Panama Canal Zone, Virgin Islands, or Alaska.

NOTE: Detail may not add to total because of rounding.

INDIVIDUAL INCOME TAX RETURNS FOR 1964

Table 31.—SELECTED SOURCES OF INCOME, TAXABLE INCOME, AND INCOME TAX BY STATES
(Taxable and nontaxable returns)

States	Number of returns	Adjusted gross income (less deficit) (Thousand dollars)	Salary and wages (gross)		Business net profit and loss		Farm net profit and loss		Partnership net profit and loss		Net gain and net loss from sales of capital assets	
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
United States, total ¹	66,774,966	396,727,441	87,525,334	332,292,293	5,792,435	223,996,152	3,110,294	2,631,756	1,933,257	9,733,866	6,825,458	7,940,527
Alabama.....	893,421	4,668,920	405,113	4,031,986	75,623	220,555	25,695	21,735	20,089	130,968	12,077	53,133
Alaska.....	1,033,842	7,486,940	66,766	455,414	8,938	27,997	1,452	1,452	1,452	14,100	3,655	4,568
Arizona.....	477,020	2,779,258	425,443	2,260,736	4,922	155,182	7,712	2,701	16,068	62,052	59,144	75,774
Arkansas.....	511,981	2,305,182	346,596	2,778,148	65,109	185,877	25,412	23,582	17,335	17,335	30,431	43,606
California.....	6,588,931	45,291,287	5,793,311	36,833,103	619,390	1,885,634	99,318	42,465	253,533	1,197,662	889,564	1,213,407
Colorado.....	676,923	3,260,187	593,354	3,197,018	75,238	266,745	34,773	13,043	29,773	99,561	96,043	97,890
Connecticut.....	1,033,842	7,486,940	969,232	6,042,421	83,678	426,236	4,690	3,269	27,492	143,504	118,796	184,210
Delaware.....	173,721	1,312,409	148,110	976,613	11,706	54,099	5,023	3,604	2,658	20,881	15,778	66,677
District of Columbia.....	1,070,521	1,536,752	284,000	1,564,941	16,536	66,255	753	2,682	4,768	27,079	63,503	73,166
Florida.....	1,846,217	10,132,059	1,533,015	7,769,238	184,319	615,172	38,391	15,139	51,765	226,024	213,251	339,346
Georgia.....	1,070,521	6,759,792	1,272,962	5,736,481	120,365	410,554	66,736	5,090	29,863	165,395	77,392	128,110
Idaho.....	234,499	2,473,087	227,466	1,243,781	19,584	69,261	4,072	6,080	7,072	28,973	25,067	29,405
Illinois.....	222,445	1,101,836	182,336	856,910	25,837	90,734	30,330	34,938	10,310	39,439	31,938	26,532
Indiana.....	2,346,637	29,235,698	2,673,122	24,623,653	83,807	281,337	111,390	679,046	387,768	499,705	499,705	131,333
Iowa.....	966,545	8,759,726	732,999	8,759,142	110,124	405,755	175,992	365,493	44,781	221,685	185,681	127,523
Kansas.....	759,582	4,106,399	683,765	3,101,020	80,687	276,728	104,756	165,402	31,669	133,959	100,438	77,962
Kentucky.....	906,422	4,507,592	760,690	3,884,747	95,458	313,502	129,365	83,722	27,895	146,618	60,438	63,826
Louisiana.....	913,816	4,923,366	834,390	4,039,073	83,807	281,431	161,138	10,600	16,138	161,138	73,166	73,166
Maine.....	346,204	1,710,634	304,848	1,381,403	38,775	134,185	9,400	18,777	7,082	22,382	34,882	34,069
Maryland.....	1,413,264	8,906,269	1,302,922	7,607,150	93,000	446,258	23,064	5,996	29,699	143,978	109,418	135,798
Massachusetts.....	2,052,787	12,542,596	1,858,402	10,335,358	156,769	726,778	6,335	2,666	29,153	176,729	189,346	202,054
Michigan.....	2,778,296	18,811,251	2,633,691	15,855,650	225,670	1,088,720	92,764	63,777	63,871	420,052	266,792	266,896
Minnesota.....	1,123,068	6,802,196	1,020,131	5,622,777	110,124	405,755	164,138	10,600	16,138	161,138	73,166	73,166
Mississippi.....	478,253	2,260,697	409,467	1,822,356	50,376	145,736	48,810	15,293	16,728	93,033	39,966	49,188
Missouri.....	1,256,542	8,659,726	1,299,671	6,996,998	144,342	532,619	146,789	99,697	45,784	215,903	165,118	165,118
Montana.....	237,021	1,165,002	191,610	868,238	26,719	76,682	29,449	27,166	12,011	45,021	41,773	31,076
Nebraska.....	236,003	1,360,346	200,346	868,238	26,719	76,682	29,449	27,166	12,011	45,021	41,773	31,076
Nevada.....	157,369	1,095,287	144,051	933,665	13,081	53,532	1,632	7,944	6,379	25,037	18,379	38,711
New Hampshire.....	251,379	1,337,483	227,225	1,103,762	24,525	83,698	1,959	1,309	5,572	18,551	25,126	19,894
New Jersey.....	2,465,525	16,728,529	2,230,581	14,726,407	180,168	847,379	10,318	7,349	66,272	360,150	246,988	266,646
New Mexico.....	296,640	1,548,204	265,545	1,324,972	32,518	78,236	12,000	14,061	7,816	36,934	26,338	31,684
New York.....	6,769,241	46,337,534	6,066,863	37,009,903	536,892	2,475,850	60,115	9,077	211,299	1,268,800	886,678	1,000,693
North Carolina.....	1,463,739	7,055,727	1,290,861	5,877,504	116,823	372,605	127,093	139,810	36,495	181,007	89,444	96,122
North Dakota.....	214,000	984,720	151,266	652,532	18,154	76,734	44,912	14,327	9,734	41,288	37,230	21,991
Ohio.....	3,400,858	22,098,881	3,125,032	14,613,548	303,691	1,236,300	145,138	120,438	76,893	367,299	282,631	290,115
Oklahoma.....	773,287	4,037,908	630,429	2,277,915	92,359	279,062	89,668	811	26,817	126,069	69,082	104,355
Oregon.....	669,078	4,126,743	587,105	3,337,588	68,614	266,720	37,092	9,674	20,100	158,132	102,176	113,339
Pennsylvania.....	4,063,371	24,559,544	3,648,262	20,390,613	329,138	1,342,141	67,946	27,003	100,693	566,299	349,068	347,336
Rhode Island.....	331,430	1,699,190	303,664	1,558,934	25,009	98,064	1,959	1,309	5,572	18,551	25,126	19,894
South Carolina.....	675,999	3,240,718	613,717	2,768,435	51,041	183,661	39,200	16,175	13,682	80,932	34,138	45,467
South Dakota.....	236,003	1,360,346	200,346	868,238	26,719	76,682	29,449	27,166	12,011	45,021	41,773	31,076
Tennessee.....	1,177,359	5,661,799	1,004,702	4,712,887	96,361	341,212	117,707	40,927	33,703	173,922	76,438	91,410
Texas.....	3,198,122	17,435,266	2,786,048	14,076,208	369,856	1,149,727	226,702	259,548	121,348	476,654	299,966	300,774
Utah.....	314,624	1,887,084	287,278	1,609,878	30,000	98,902	16,345	6,760	10,998	53,660	31,660	27,462
Vermont.....	135,185	692,377	116,096	364,009	15,239	54,526	7,185	2,124	2,480	7,620	13,848	16,508
Virginia.....	2,273,290	7,763,722	1,250,629	6,046,264	96,942	383,882	63,700	14,545	29,748	151,119	103,186	129,102
Washington.....	1,038,427	6,662,244	915,424	5,252,920	136,301	408,699	42,568	68,186	37,300	187,419	126,078	128,855
West Virginia.....	533,214	2,774,766	477,142	2,779,593	46,689	135,757	16,677	343	16,932	45,326	31,769	27,608
Wisconsin.....	1,033,842	7,486,940	1,020,131	5,622,777	110,124	405,755	164,138	10,600	16,138	161,138	73,166	73,166
Wyoming.....	123,077	639,937	120,209	515,843	16,150	46,240	9,823	2,064	5,093	18,568	15,804	17,666
Other areas ²	156,753	700,883	139,336	685,532	3,299	13,481	1,380	1,380	1,380	2,685	2,685	39,387

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

pattern. More divergent patterns emerge for other sources of income, especially for dividends, capital gains and farm income.

The Northeast and New York Region accounted for 18 percent of adjusted gross income and 27 percent of dividends included in adjusted gross income. The Western and Southwestern Regions accounted for proportions of capital gains noticeably in excess of their proportion of adjusted gross income.

The distribution of most income items by States and regions resembled the distribution of the number of

returns reporting such items. This was not the case, however, for farm income. For example, 59 percent of net farm income was reported in the Midwest but this region accounted for only 32 percent of the returns reporting farm net profit and loss.

Reported tax liability (after credits) was distributed among the regions as follows: Northeast-6.7 percent, Southeast-8.8 percent, Southwest-9.2 percent, New York-12.7 percent, Central-14.8 percent, Midwest-15.0 percent, Middle Atlantic-16.0 percent, and Western-16.8 percent.

INDIVIDUAL INCOME TAX RETURNS FOR 1964

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Table 31.—SELECTED SOURCES OF INCOME, TAXABLE INCOME, AND INCOME TAX BY STATES—Continued

States	Total domestic and foreign dividends		Dividends in adjusted gross income		Interest received		Rent and royalty net income and loss		Taxable income		Income tax after credits	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
United States, total ¹	9,750,527	12,851,687	7,669,507	11,940,732	22,223,031	10,132,772	70,512	3,226,836	51,920,288	27,681,161	51,363,862	47,159,949
Alabama.....	78,543	1,794	46,222	65,992	202,563	77,556	70,422	30,419	652,282	2,449,064	647,379	480,105
Alaska.....	5,386	3,952	2,613	3,197	17,933	7,192	9,034	10,352	10,352	60,514	14,419	14,419
Arizona.....	61,431	101,299	35,949	95,379	197,408	81,123	51,100	20,667	361,006	1,512,204	356,331	302,826
Arkansas.....	40,735	46,038	22,916	40,274	161,786	46,641	50,800	43,046	335,631	1,146,871	330,863	224,945
California.....	1,101,673	1,323,451	608,106	1,216,956	2,553,866	1,415,806	742,327	236,034	5,366,643	26,815,645	5,287,302	5,566,410
Colorado.....	124,107	1,761,751	59,899	99,113	247,978	108,778	79,254	33,127	528,567	2,200,430	519,522	437,818
Connecticut.....	223,285	373,083	133,513	371,208	455,638	136,614	66,289	35,423	601,771	4,723,540	893,332	1,018,598
Delaware.....	32,310	153,526	19,760	150,257	34,489	20,765	14,797	5,793	140,112	826,468	138,328	213,779
District of Columbia.....	44,997	106,552	30,873	101,367	79,619	52,764	17,078	27,999	239,001	1,264,452	254,092	287,949
Florida.....	284,803	478,008	176,186	446,081	632,361	405,074	17,468	66,295	1,356,320	5,463,135	1,367,059	1,139,086
Georgia.....	106,078	133,494	56,107	126,613	234,072	100,135	92,740	50,787	972,726	3,621,745	965,434	722,755
Hawaii.....	45,574	41,658	20,443	37,370	99,986	28,236	23,566	7,473	202,137	870,457	201,935	174,689
Idaho.....	26,464	18,542	12,124	16,048	72,551	30,399	26,746	15,481	165,631	584,508	161,161	107,212
Illinois.....	303,468	82,842	373,777	738,176	1,468,977	660,695	238,032	3,275,597	10,842,431	3,234,714	3,797,534	3,797,534
Indiana.....	200,391	196,576	109,119	181,472	586,121	219,956	69,607	45,762	1,549,116	3,638,620	1,311,288	1,159,953
Iowa.....	155,826	96,019	83,546	84,202	357,468	151,440	118,593	104,364	729,021	2,809,725	701,213	536,050
Kansas.....	122,937	97,548	59,842	87,096	249,263	99,735	114,775	104,825	798,314	2,261,855	565,597	440,119
Kentucky.....	87,946	121,237	52,231	113,609	210,614	78,555	80,611	51,123	658,159	2,386,797	650,769	467,947
Louisiana.....	86,762	102,120	50,670	91,712	211,467	94,597	110,265	121,841	682,646	2,641,368	676,073	542,596
Maine.....	50,597	76,889	34,753	71,890	102,853	38,846	30,834	5,398	243,610	890,223	250,577	172,541
Maryland.....	182,999	254,714	104,390	236,788	420,992	176,120	93,667	51,516	1,107,749	5,318,431	1,151,040	1,083,478
Massachusetts.....	339,200	321,374	203,699	489,098	796,670	377,310	224,061	23,611	1,712,488	7,422,765	1,951,641	1,519,628
Michigan.....	418,463	329,728	232,956	487,544	713,818	361,379	218,078	91,612	2,316,426	11,405,593	2,279,964	2,301,395
Minnesota.....	196,995	207,953	112,603	191,778	460,440	191,720	107,869	49,436	967,474	3,756,871	910,891	733,356
Mississippi.....	49,462	41,593	29,551	37,659	131,731	42,686	42,767	30,646	330,653	1,095,035	326,941	213,038
Missouri.....	220,552	308,607	134,223	287,552	482,678	207,864	155,822	95,669	1,164,637	4,997,718	1,152,971	1,014,485
Montana.....	42,034	23,522	21,985	27,744	73,331	38,264	32,193	17,603	122,999	630,904	170,124	118,660
Nebraska.....	92,768	61,471	32,517	56,430	168,961	100,515	84,263	43,698	378,605	1,493,645	366,162	291,061
Nevada.....	19,662	27,006	12,484	25,150	40,971	27,344	18,874	10,842	133,161	674,301	131,801	143,686
New Hampshire.....	32,035	43,265	16,455	42,356	85,765	36,877	22,919	3,167	196,618	747,425	194,631	145,790
New Jersey.....	480,079	581,394	298,048	533,589	983,175	396,134	186,990	52,707	2,076,549	10,176,748	2,001,867	2,102,002
New Mexico.....	29,265	27,679	10,459	25,197	68,986	33,938	34,236	23,432	207,601	816,395	205,646	159,819
New York.....	1,356,297	2,274,467	850,273	2,141,981	3,027,840	1,541,301	500,081	107,137	7,650,938	27,466,468	5,666,211	5,968,534
North Carolina.....	131,773	179,109	76,176	165,197	307,830	106,066	107,963	60,078	1,071,850	3,562,436	1,066,035	695,968
North Dakota.....	30,358	14,851	17,628	12,730	63,251	29,714	31,624	12,624	144,851	506,115	139,882	90,484
Ohio.....	488,945	622,548	266,784	580,054	1,221,094	506,886	305,877	129,492	2,681,803	13,155,683	2,897,392	2,666,530
Oklahoma.....	70,800	79,561	41,209	73,563	189,613	89,166	128,518	95,791	558,798	2,188,057	552,058	437,785
Oregon.....	99,361	78,717	51,279	70,072	276,906	121,430	73,034	47,227	541,840	4,461,327	1,246,926	676,082
Pennsylvania.....	641,564	1,000,444	389,969	938,279	1,352,674	645,813	301,664	131,670	3,283,087	14,493,983	3,352,787	2,945,413
Rhode Island.....	49,420	76,425	30,422	71,556	129,998	52,733	36,705	11,344	270,531	1,114,056	266,758	229,661
South Carolina.....	52,615	58,653	30,071	56,221	132,104	47,711	54,187	27,588	492,703	1,625,095	488,431	313,490
South Dakota.....	37,361	17,229	23,723	14,722	66,383	34,037	35,699	22,420	147,143	474,699	139,656	86,880
Tennessee.....	103,902	106,151	57,536	95,673	280,504	104,010	92,492	53,135	827,360	2,990,366	821,602	601,048
Texas.....	355,830	426,131	190,643	393,189	782,984	392,282	434,462	440,764	2,357,221	9,603,781	2,332,471	2,027,532
Utah.....	38,436	39,909	19,921	32,564	112,951	39,181	28,701	10,262	233,990	996,649	231,130	184,800
Vermont.....	18,466	34,203	11,648	32,421	40,856	14,618	8,661	1,647	100,703	372,005	99,328	72,382
Virginia.....	154,429	127,048	72,080	114,210	403,153	168,778	108,777	49,575	851,390	3,786,760	836,400	700,737
West Virginia.....	58,785	78,798	36,960	73,248	112,553	44,420	52,368	28,420	410,523	1,503,072	407,597	302,056
Wisconsin.....	225,382	228,129	130,530	206,496	273,122	122,279	115,028	76,085	1,135,026	4,747,676	1,115,589	936,706
Wyoming.....	18,529	12,144	9,223	10,418	38,624	17,629	18,271	8,133	91,276	357,351	90,130	69,764
Other areas ²	46,457	70,751	36,417	66,412	65,059	36,823	17,274	8,133	94,468	471,161	90,993	91,582

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classification of Areas Terms."

¹ Includes data for "Other areas" described in footnote 4.

² Net loss exceeded net profit.

NOTE: Is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

>Returns of bona fide residents of Puerto Rico, whether U. S. citizens or aliens, and U. S. citizens residing in Panama Canal Zone, Virgin Islands, or abroad.

*Estimate. Detail may not add to total because of rounding.

Map of Internal Revenue Regions and Districts

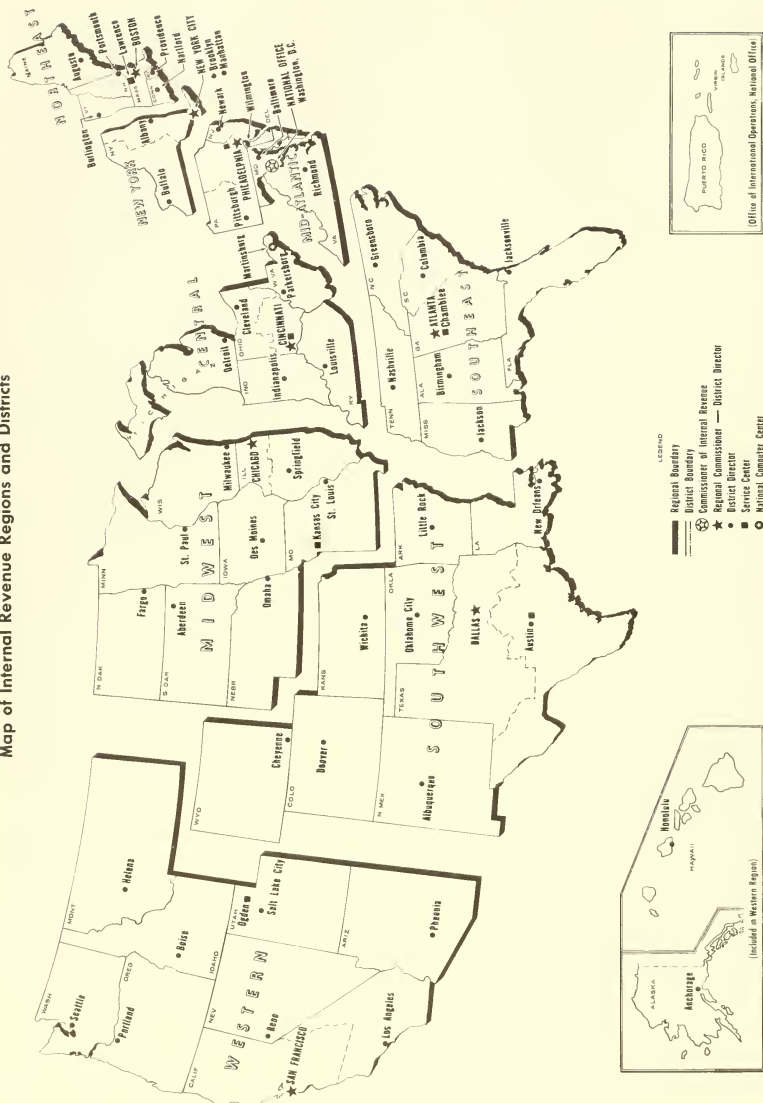


Table 32.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

(Table and income tax after)

Adjusted gross income classes	Number of returns	Adjusted gross income (thousands of dollars)	Taxable income			Income tax after credits			Number of returns	Taxable income (thousands of dollars)	Number of returns	Total income (thousands of dollars)	Number of other than dependents	Income tax after credits (thousands of dollars)		
			Number of returns	Amount (thousands of dollars)	Number of returns	Amount (thousands of dollars)	Number of returns	Amount (thousands of dollars)								
CALIFORNIA																
Total.....	4,588,903	3,877,765	145,999,287	16,463,346	17,968,806	3,366,863	26,615,865	5,287,302	5,546,410	676,922	434,654	13,932,187	1,971,119	1,888,462	288,467	2,210,230
No adjusted gross income.....	43,428	26,664	2,932,084	122,882	112,143	-	-	-	-	8,018	5,390	2,425,266	23,265	21,359	-	-
Under \$600.....	360,651	291,166	109,544	404,626	477,399	54,218	53,718	23,529	23,529	40,630	13,169	58,922	10,712	5,113	26,232	297
\$600 under \$1,000.....	281,453	239,442	109,442	377,666	457,111	42,813	42,813	21,529	21,529	37,723	18,644	113,772	13,900	7,000	4,226	-
\$1,000 under \$2,000.....	1,060,600	869,442	377,666	1,377,666	1,677,666	133,133	133,133	66,566	66,566	133,133	66,566	133,133	66,566	66,566	33,283	33,283
\$2,000 under \$4,000.....	1,886,445	1,518,331	1,076,951	2,076,951	2,476,951	342,715	342,715	171,357	171,357	342,715	171,357	342,715	171,357	171,357	85,678	85,678
\$4,000 under \$6,000.....	1,381,778	1,105,778	745,378	1,455,378	1,745,378	238,166	238,166	119,083	119,083	238,166	119,083	238,166	119,083	119,083	59,543	59,543
\$6,000 under \$8,000.....	429,973	358,273	229,973	479,973	579,973	71,998	71,998	35,999	35,999	143,998	71,998	143,998	71,998	71,998	35,999	35,999
\$8,000 under \$10,000.....	302,373	251,973	151,973	351,973	426,973	52,993	52,993	26,496	26,496	107,993	52,993	107,993	52,993	52,993	26,496	26,496
\$10,000 under \$15,000.....	329,266	274,266	164,266	374,266	449,266	55,993	55,993	27,996	27,996	111,993	55,993	111,993	55,993	55,993	27,996	27,996
\$15,000 under \$20,000.....	304,326	253,326	151,326	351,326	426,326	52,326	52,326	26,163	26,163	106,326	52,326	106,326	52,326	52,326	26,163	26,163
\$20,000 under \$25,000.....	369,452	307,452	153,452	407,452	482,452	60,452	60,452	30,226	30,226	120,452	60,452	120,452	60,452	60,452	30,226	30,226
\$25,000 under \$30,000.....	362,105	301,105	150,105	401,105	476,105	59,105	59,105	29,552	29,552	118,105	59,105	118,105	59,105	59,105	29,552	29,552
\$30,000 under \$35,000.....	362,105	301,105	150,105	401,105	476,105	59,105	59,105	29,552	29,552	118,105	59,105	118,105	59,105	59,105	29,552	29,552
\$35,000 under \$40,000.....	362,105	301,105	150,105	401,105	476,105	59,105	59,105	29,552	29,552	118,105	59,105	118,105	59,105	59,105	29,552	29,552
\$40,000 under \$45,000.....	362,105	301,105	150,105	401,105	476,105	59,105	59,105	29,552	29,552	118,105	59,105	118,105	59,105	59,105	29,552	29,552
\$45,000 under \$50,000.....	362,105	301,105	150,105	401,105	476,105	59,105	59,105	29,552	29,552	118,105	59,105	118,105	59,105	59,105	29,552	29,552
\$50,000 under \$55,000.....	362,105	301,105	150,105	401,105	476,105	59,105	59,105	29,552	29,552	118,105	59,105	118,105	59,105	59,105	29,552	29,552
\$55,000 under \$60,000.....	362,105	301,105	150,105	401,105	476,105	59,105	59,105	29,552	29,552	118,105	59,105	118,105	59,105	59,105	29,552	29,552
\$60,000 under \$65,000.....	362,105	301,105	150,105	401,105	476,105	59,105	59,105	29,552	29,552	118,105	59,105	118,105	59,105	59,105	29,552	29,552
\$65,000 under \$70,000.....	362,105	301,105	150,105	401,105	476,105	59,105	59,105	29,552	29,552	118,105	59,105	118,105	59,105	59,105	29,552	29,552
\$70,000 under \$75,000.....	362,105	301,105	150,105	401,105	476,105	59,105	59,105	29,552	29,552	118,105	59,105	118,105	59,105	59,105	29,552	29,552
\$75,000 under \$80,000.....	362,105	301,105	150,105	401,105	476,105	59,105	59,105	29,552	29,552	118,105	59,105	118,105	59,105	59,105	29,552	29,552
\$80,000 under \$85,000.....	362,105	301,105	150,105	401,105	476,105	59,105	59,105	29,552	29,552	118,105	59,105	118,105	59,105	59,105	29,552	29,552
\$85,000 under \$90,000.....	362,105	301,105	150,105	401,105	476,105	59,105	59,105	29,552	29,552	118,105	59,105	118,105	59,105	59,105	29,552	29,552
\$90,000 under \$95,000.....	362,105	301,105	150,105	401,105	476,105	59,105	59,105	29,552	29,552	118,105	59,105	118,105	59,105	59,105	29,552	29,552
\$95,000 under \$100,000.....	362,105	301,105	150,105	401,105	476,105	59,105	59,105	29,552	29,552	118,105	59,105	118,105	59,105	59,105	29,552	29,552
\$100,000 under \$105,000.....	362,105	301,105	150,105	401,105	476,105	59,105	59,105	29,552	29,552	118,105	59,105	118,105	59,105	59,105	29,552	29,552
\$105,000 under \$110,000.....	362,105	301,105	150,105	401,105	476,105	59,105	59,105	29,552	29,552	118,105	59,105	118,105	59,105	59,105	29,552	29,552
\$110,000 under \$115,000.....	362,105	301,105	150,105	401,105	476,105	59,105	59,105	29,552	29,552	118,105	59,105	118,105	59,105	59,105	29,552	29,552
\$115,000 under \$120,000.....	362,105	301,105	150,105	401,105	476,105	59,105	59,105	29,552	29,552	118,105	59,105	118,105	59,105	59,105	29,552	29,552
\$120,000 under \$125,000.....	362,105	301,105	150,105	401,105	476,105	59,105	59,105	29,552	29,552	118,105	59,105	118,105	59,105	59,105	29,552	29,552
\$125,000 under \$130,000.....	362,105	301,105	150,105	401,105	476,105	59,105	59,105	29,552	29,552	118,105	59,105	118,105	59,105	59,105	29,552	29,552
\$130,000 under \$135,000.....	362,105	301,105	150,105	401,105	476,105	59,105	59,105	29,552	29,552	118,105	59,105	118,105	59,105	59,105	29,552	29,552
\$135,000 under \$140,000.....	362,105	301,105	150,105	401,105	476,105	59,105	59,105	29,552	29,552	118,105	59,105	118,105	59,105	59,105	29,552	29,552
\$140,000 under \$145,000.....	362,105	301,105	150,105	401,105	476,105	59,105	59,105	29,552	29,552	118,105	59,105	118,105	59,105	59,105	29,552	29,552
\$145,000 under \$150,000.....	362,105	301,105	150,105	401,105	476,105	59,105	59,105	29,552	29,552	118,105	59,105	118,105	59,105	59,105	29,552	29,552
\$150,000 under \$155,000.....	362,105	301,105	150,105	401,105	476,105	59,105	59,105	29,552	29,552	118,105	59,105	118,105	59,105	59,105	29,552	29,552
\$155,000 under \$160,000.....	362,105	301,105	150,105	401,105	476,105	59,105	59,105	29,552	29,552	118,105	59,105	118,105	59,105	59,105	29,552	29,552
\$160,000 under \$165,000.....	362,105	301,105	150,105	401,105	476,105	59,105	59,105	29,552	29,552	118,105	59,105	118,105	59,105	59,105	29,552	29,552
\$165,000 under \$170,000.....	362,105	301,105	150,105	401,105	476,105	59,105	59,105	29,552	29,552	118,105	59,105	118,105	59,105	59,105	29,552	29,552
\$170,000 under \$175,000.....	362,105	301,105	150,105	401,105	476,105	59,105	59,105	29,552	29,552	118,105	59,105	118,105	59,105	59,105	29,552	29,552
\$175,000 under \$180,000.....	362,105	301,105	150,105	401,105	476,105	59,105	59,105	29,552	29,552	118,105	59,105	118,105	59,105	59,105	29,552	29,552
\$180,000 under \$185,000.....	362,105	301,105	150,105	401,105	476,105	59,105	59,105	29,552	29,552	118,105	59,105	118,105	59,105	59,105	29,552	29,552
\$185,000 under \$190,000.....	362,105	301,105	150,105	401,105	476,105	59,105	59,105	29,552	29,552	118,105	59,105	118,105	59,105	59,105	29,552	29,552
\$190,000 under \$195,000.....	362,105	301,105	150,105	401,105	476,105	59,105	59,105	29,552	29,552	118,105	59,105	118,105	59,105	59,105	29,552	29,552
\$195,000 under \$200,000.....	362,105	301,105	150,105	401,105	476,105	59,105	59,105	29,552	29,552	118,105	59,105	118,105	59,105	59,105	29,552	29,552
\$200,000 under \$205,000.....	362,105	301,105	150,105	401,105	476,105	59,105	59,105	29,552	29,552	118,105	59,105	118,105	59,105	59,105	29,552	29,552
\$205,000 under \$210,000.....	362,105	301,105	150,105	401,105	476,105	59,105	59,105	29,552	29,552	118,105	59,105	118,105	59,105	59,105	29,552	29,552
\$210,000 under \$215,000.....	362,105	301,105	150,105	401,105	476,105	59,105	59,105	29,552	29,552	118,105	59,105	118,105	59,105	59,105	29,552	29,552
\$215,000 under \$220,000.....	362,105	301,105	150,105	401,105	476,105	59,105	59,105	29,552	29,552	118,105	59,105	118,105	59,105	59,105	29,552	29,552
\$220,000 under \$225,000.....	362,105	301,105	150,105	401,105	476,105	59,105	59,105	29,552	29,552	118,105	59,105	118,105	59,105	59,105	29,552	29,552
\$225,000 under \$230,000.....	362,105	301,105	150,105	401,105	476,105	59,105	59,105	29,552	29,552	118,105	59,105	118,105	59,105	59,105	29,552	29,552
\$230,000 under \$235,000.....	362,105	301,105	150,105	401,105	476,105	59,105	59,105	29,552	29,552	118,105	59,105	118,105	59,105	59,105	29,552	29,552
\$235,000 under \$240,000.....	362,105	301,105	150,105	401,105	476,105	59,105	59,105	29,552	29,552	118,105	59,105	118,105	59,105	59,105	29,552	29,552
\$240,000 under \$245,000.....	362,105	301,105	150,105	401,105	476,105	59,105	59,105	29,552								

Table 32.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	(Thousands and fractions thereof)									
	Number of returns	Number of gross income returns	Adjusted gross income (thousands)	Total number of exemptions	Number of exemptions (thousands)	Number of exemptions (thousands)	Taxable income (thousands)	Number of returns	Adjusted gross income (thousands)	Income tax after credits (thousands)
DISTRICT OF COLUMBIA										
Total.....	377,921	93,859	3,936,725	702,898	667,667	259,001	1,264,482	254,092	287,949	1,264,482
No adjusted gross income.....	593	(?)	5,075	1,540	1,334	-	-	-	15,917	-
Under \$500.....	10,566	3,043	12,646	13,723	4,015	-	-	-	18,633	-
\$500 under \$1,000.....	13,382	2,894	21,169	28,366	8,356	3,56	3,56	4,015	57	3,56
\$1,000 under \$2,000.....	33,442	9,508	52,835	68,360	22,134	11,969	22,134	23,035	37	11,969
\$2,000 under \$3,000.....	25,608	7,322	40,367	53,366	18,366	28,134	28,134	30,555	37	28,134
\$3,000 under \$4,000.....	19,400	5,508	30,367	40,366	14,366	22,000	22,000	24,000	37	22,000
\$4,000 under \$5,000.....	27,640	7,275	42,249	66,980	26,384	32,321	32,321	34,321	37	32,321
\$5,000 under \$6,000.....	31,683	8,537	47,669	64,974	31,177	31,547	31,547	33,547	37	31,547
\$6,000 under \$7,000.....	29,148	12,477	48,111	73,732	38,643	23,433	23,433	25,433	37	23,433
\$7,000 under \$8,000.....	24,600	10,400	40,400	60,400	30,400	18,400	18,400	20,400	37	18,400
\$8,000 under \$9,000.....	12,649	5,103	20,242	28,628	12,649	12,649	12,649	14,649	37	12,649
\$9,000 under \$10,000.....	9,435	3,626	16,000	21,224	9,435	6,553	6,553	8,553	37	6,553
\$10,000 under \$15,000.....	24,843	17,539	30,764	70,147	24,843	21,782	21,782	24,782	37	21,782
\$15,000 under \$20,000.....	7,400	6,103	127,227	22,644	7,400	98,113	98,113	118,113	37	98,113
\$20,000 under \$25,000.....	1,829	1,577	89,338	4,541	1,829	72,643	72,643	82,643	37	72,643
\$25,000 under \$30,000.....	1,829	1,577	89,338	4,541	1,829	72,643	72,643	82,643	37	72,643
\$30,000 under \$40,000.....	365	316	6,243	1,294	365	4,944	4,944	5,944	37	4,944
\$40,000 under \$50,000.....	11	9	6,133	23	11	5,041	5,041	6,041	37	5,041
\$50,000 under \$100,000.....	183,429	23,180	310,123	313,135	113,815	172,915	172,915	210,977	37	172,915
Returns under \$5,000.....	122,779	31,420	171,111	218,733	118,761	164,466	164,466	192,040	37	164,466
Returns \$5,000 or more.....	255,150	62,439	1,765,614	484,102	248,906	1,100,016	1,100,016	1,264,482	37	1,100,016
Total.....	1,290,561	361,748	3,759,792	3,488,386	3,393,139	972,726	3,621,745	965,434	722,756	3,621,745
No adjusted gross income.....	6,134	4,932	52,590	20,338	-	-	-	-	1,108	-
Under \$500.....	9,066	6,127	29,909	138,707	138,212	8,997	8,997	17,897	17,897	8,997
\$500 under \$1,000.....	17,435	4,546	32,914	329,134	326,522	106,682	42,104	107,792	7,726	107,792
\$1,000 under \$2,000.....	132,682	62,467	367,701	383,418	368,947	104,006	117,069	130,596	18,931	130,596
\$2,000 under \$3,000.....	124,263	65,024	259,037	410,434	405,184	110,628	224,025	213,343	21,763	213,343
\$3,000 under \$4,000.....	102,291	63,720	342,243	342,243	342,243	98,832	303,452	298,656	44,926	298,656
\$4,000 under \$5,000.....	97,763	79,367	420,625	327,304	327,304	96,997	360,625	357,625	42,926	357,625
\$5,000 under \$6,000.....	79,773	72,433	289,705	285,733	284,208	79,773	284,208	281,733	42,926	281,733
\$6,000 under \$7,000.....	52,669	50,457	297,516	196,431	189,738	52,669	302,131	294,770	44,926	294,770
\$7,000 under \$8,000.....	40,240	38,822	243,942	331,943	327,493	90,026	298,179	291,896	130,760	291,896
\$8,000 under \$9,000.....	20,204	18,968	243,942	331,943	327,493	20,204	243,942	241,447	11,067	241,447
\$9,000 under \$10,000.....	19,731	18,501	243,942	331,943	327,493	19,731	243,942	241,447	11,067	241,447
\$10,000 under \$15,000.....	90,240	85,822	343,942	331,943	327,493	90,240	343,942	341,447	11,067	341,447
\$15,000 under \$20,000.....	38,774	33,425	2,786,157	1,366,054	1,352,925	38,774	1,352,925	1,349,425	11,067	1,349,425
\$20,000 under \$25,000.....	19,731	18,501	243,942	331,943	327,493	19,731	243,942	241,447	11,067	241,447
\$25,000 under \$30,000.....	413	381	6,133	1,294	413	5,041	5,041	6,041	37	5,041
\$30,000 under \$40,000.....	11	9	6,133	23	11	5,041	5,041	6,041	37	5,041
\$40,000 under \$50,000.....	3	3	14,041	15	3	13,066	13,066	14,066	37	13,066
Returns under \$5,000.....	769,175	302,934	1,792,157	1,427,653	1,397,695	456,140	567,388	549,423	94,324	549,423
Returns \$5,000 or more.....	388,734	133,425	2,786,157	1,366,054	1,352,925	388,734	1,352,925	1,349,425	11,067	1,349,425
Total.....	1,157,909	436,359	4,578,314	2,793,707	2,750,620	844,874	2,920,813	2,898,848	105,351	2,920,813
No adjusted gross income.....	6,134	4,932	52,590	20,338	-	-	-	-	1,108	-
Under \$500.....	9,066	6,127	29,909	138,707	138,212	8,997	8,997	17,897	17,897	8,997
\$500 under \$1,000.....	17,435	4,546	32,914	329,134	326,522	106,682	42,104	107,792	7,726	107,792
\$1,000 under \$2,000.....	132,682	62,467	367,701	383,418	368,947	104,006	117,069	130,596	18,931	130,596
\$2,000 under \$3,000.....	124,263	65,024	259,037	410,434	405,184	110,628	224,025	213,343	21,763	213,343
\$3,000 under \$4,000.....	102,291	63,720	342,243	342,243	342,243	98,832	303,452	298,656	44,926	298,656
\$4,000 under \$5,000.....	97,763	79,367	420,625	327,304	327,304	96,997	360,625	357,625	42,926	357,625
\$5,000 under \$6,000.....	79,773	72,433	289,705	285,733	284,208	79,773	284,208	281,733	42,926	281,733
\$6,000 under \$7,000.....	52,669	50,457	297,516	196,431	189,738	52,669	302,131	294,770	44,926	294,770
\$7,000 under \$8,000.....	40,240	38,822	243,942	331,943	327,493	90,026	298,179	291,896	130,760	291,896
\$8,000 under \$9,000.....	20,204	18,968	243,942	331,943	327,493	20,204	243,942	241,447	11,067	241,447
\$9,000 under \$10,000.....	19,731	18,501	243,942	331,943	327,493	19,731	243,942	241,447	11,067	241,447
\$10,000 under \$15,000.....	90,240	85,822	343,942	331,943	327,493	90,240	343,942	341,447	11,067	341,447
\$15,000 under \$20,000.....	38,774	33,425	2,786,157	1,366,054	1,352,925	38,774	1,352,925	1,349,425	11,067	1,349,425
\$20,000 under \$25,000.....	19,731	18,501	243,942	331,943	327,493	19,731	243,942	241,447	11,067	241,447
\$25,000 under \$30,000.....	413	381	6,133	1,294	413	5,041	5,041	6,041	37	5,041
\$30,000 under \$40,000.....	11	9	6,133	23	11	5,041	5,041	6,041	37	5,041
\$40,000 under \$50,000.....	3	3	14,041	15	3	13,066	13,066	14,066	37	13,066
Returns under \$5,000.....	769,175	302,934	1,792,157	1,427,653	1,397,695	456,140	567,388	549,423	94,324	549,423
Returns \$5,000 or more.....	388,734	133,425	2,786,157	1,366,054	1,352,925	388,734	1,352,925	1,349,425	11,067	1,349,425
Total.....	1,157,909	436,359	4,578,314	2,793,707	2,750,620	844,874	2,920,813	2,898,848	105,351	2,920,813

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1966

Table 32.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

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Table 32.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

[illegible]

Footnotes at end of table. See text for "Description of the Data" and "Explanation of Classifications and Terms."

Table 32.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousands of dollars)	Total number of exemptions	Number of other dependents	Number of joint returns	Number of returns	Amount (Thousands of dollars)	Income tax after credits	Taxable income	Number of other dependents	Number of joint returns	Amount (Thousands of dollars)	Income tax after credits	Number of joint returns	Number of returns	Amount (Thousands of dollars)	Income tax after credits
MISCELLANEOUS																		
Total.....	479,223	351,106	\$2,265,697	1,679,243	335,633	335,633	335,633	1,095,035	38,941	213,038	1,240,542	383,897	18,659,768	1,132,971	1,132,971	1,024,485	-	-
No adjusted gross income.....	5,777	4,132	\$10,326	16,623	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Under \$400.....	32,975	5,536	130,356	42,931	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$400 to \$499.....	25,976	8,818	20,630	33,660	2,486	2,486	2,486	163	20,444	13,688	17,983	15,770	66,236	133,569	12,096	11,995	91	
\$500 to \$599.....	63,083	20,241	91,397	127,121	30,044	30,044	30,044	1,688	28,864	20,933	26,033	26,033	130,240	131,569	47,082	47,082	7,644	
\$600 to \$699.....	59,689	37,664	207,052	130,729	43,965	43,965	43,965	4,642	44,622	33,023	37,677	37,677	158,211	158,211	113,577	113,577	35,159	
\$700 to \$799.....	48,854	33,380	218,139	173,426	40,335	40,335	40,335	78,263	40,335	33,123	33,123	33,123	131,619	131,619	120,592	120,592	47,539	
\$800 to \$899.....	44,738	39,238	245,183	166,239	42,261	42,261	42,261	100,442	42,261	36,786	36,786	36,786	142,841	142,173	137,770	136,765	66,454	
\$900 to \$999.....	28,789	24,535	182,953	99,133	27,386	27,386	27,386	120,740	27,386	23,782	23,782	23,782	94,463	94,463	84,550	84,550	42,698	
\$1,000 to \$1,099.....	26,580	24,664	224,016	112,840	26,377	26,377	26,377	110,344	26,377	24,577	24,577	24,577	98,492	98,492	84,492	84,492	42,615	
\$1,100 to \$1,199.....	10,497	10,346	99,943	42,812	10,497	10,497	10,497	35,027	10,497	9,362	9,362	9,362	38,990	38,990	36,488	36,488	22,513	
\$1,200 to \$1,299.....	23,868	22,208	281,813	89,795	22,868	22,868	22,868	180,696	22,868	20,421	20,421	20,421	79,716	79,716	68,842	68,842	32,849	
\$1,300 to \$1,399.....	10,683	9,469	108,868	29,613	9,469	9,469	9,469	130,798	9,469	8,513	8,513	8,513	30,343	30,343	26,800	26,800	13,602	
\$1,400 to \$1,499.....	5,044	4,632	44,510	2,702	2,663	2,663	2,663	37,826	2,663	2,429	2,429	2,429	11,375	11,375	9,990	9,990	7,699	
\$1,500 to \$1,599.....	92	83	12,895	337	2	1	1	10,423	92	4,977	730	3,677	2,931	729	97,085	729	40,382	14
\$1,600 to \$1,699.....	1	1	16,660	2	1	1	1	635	1	800	14	14	14	14	14	14	6,342	1
\$1,700 to \$1,799.....	304,071	167,445	1,701,717	812,311	786,207	786,207	786,207	139,659	786,207	31,811	816,016	323,136	1,837,669	1,837,669	1,659,799	1,659,799	453,231	109,221
\$1,800 to \$1,899.....	33,023																	

MISCELLANEOUS																		
Total.....	237,021	142,332	\$1,165,022	689,774	633,636	372,976	372,976	620,934	170,124	118,000	326,139	330,360	12,661,172	1,267,420	1,267,420	1,493,145	366,125	231,021
No adjusted gross income.....	4,139	2,929	\$1,215,022	10,107	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Under \$400.....	21,395	6,813	7,037	34,471	30,325	30,325	30,325	-	-	-	-	-	-	-	-	-	-	-
\$400 to \$499.....	10,764	4,225	50,446	50,077	26,699	26,699	26,699	10,445	23,953	1,584	21,753	29,241	127,007	134,175	125,555	39,265	21,888	2,821
\$500 to \$599.....	20,262	7,007	50,226	56,688	33,073	33,073	33,073	14,397	12,693	2,493	26,086	29,241	139,658	142,336	127,977	35,380	38,261	31,390
\$600 to \$699.....	15,227	13,962	88,819	64,236	17,605	17,605	17,605	34,427	16,861	5,666	44,336	32,461	198,184	164,892	138,397	76,526	88,756	12,353
\$700 to \$799.....	23,838	16,939	120,327	66,990	64,291	64,291	64,291	58,779	21,216	9,893	35,368	35,368	255,145	159,560	148,384	64,440	123,939	20,037
\$800 to \$899.....	17,382	14,668	112,890	61,707	60,300	60,300	60,300	58,612	17,079	10,067	42,409	38,104	210,327	159,276	147,319	47,812	40,181	24,035
\$900 to \$999.....	14,566	12,316	58,560	38,560	37,693	37,693	37,693	83,459	17,577	14,039	29,544	25,164	288,931	133,869	134,172	28,547	17,110	28,446
\$1,000 to \$1,099.....	6,031	5,300	56,852	22,222	15,930	15,930	15,930	34,865	5,935	6,119	21,672	20,701	235,649	90,003	87,659	21,672	22,606	22,606
\$1,100 to \$1,199.....	16,977	16,290	201,808	65,990	64,631	64,631	64,631	134,915	16,925	24,576	32,921	398,291	125,326	121,900	33,992	23,245	33,505	21,282
\$1,200 to \$1,299.....	3,249	3,044	55,926	12,429	11,264	11,264	11,264	42,718	3,249	8,259	8,953	7,427	138,154	30,676	28,213	8,002	10,158	8,002
\$1,300 to \$1,399.....	2,431	2,365	65,981	9,905	9,238	9,238	9,238	55,396	2,431	13,000	7,952	215,897	35,426	28,380	7,952	18,250	18,250	7,952
\$1,400 to \$1,499.....	27	23	14,999	912	641	641	641	2,483	4,366	1,851	11,129	11,129	16,679	3,496	3,496	3,496	3,496	3,496
\$1,500 to \$1,599.....	2	2	4,862	89	77	77	77	3,863	27	1,851	129	113	18,497	475	403	129	17,932	129
\$1,600 to \$1,699.....	2	2	1,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$1,700 to \$1,799.....	137,375	77,732	1,946,088	384,231	296,854	296,854	296,854	73,694	73,694	14,493	309,305	143,546	1,939,399	764,131	679,666	166,314	216,172	136,226
\$1,800 to \$1,899.....	76,772	42,207	337,682	79,186	70,957	70,957	70,957	230,880	72,638	50,262	166,008	59,469	1,175,887	633,648	599,368	183,483	159,385	111,448
\$1,900 to \$1,999.....	22,913	24,227	347,231	87,332	75,727	75,727	75,727	250,186	22,913	29,765	50,809	47,609	539,386	195,788	189,293	625,421	145,787	145,787
\$2,000 to \$2,099.....																		

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 37.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	TABLE 10. NEW HAMPSHIRE										TABLE 11. NEW MEXICO									
	Income tax after credits		Taxable income		Income tax after credits		Taxable income		Income tax after credits		Taxable income		Income tax after credits		Taxable income					
	Number of returns	Amount (thousands of dollars)	Number of returns	Amount (thousands of dollars)	Number of returns	Amount (thousands of dollars)	Number of returns	Amount (thousands of dollars)	Number of returns	Amount (thousands of dollars)	Number of returns	Amount (thousands of dollars)	Number of returns	Amount (thousands of dollars)	Number of returns	Amount (thousands of dollars)				
Total.....	137,369	88,211	1,095,287	449,179	133,161	674,201	133,801	142,486	231,379	146,110	1,337,453	726,486	689,161	194,621	142,707	194,621				
No adjusted gross income.....	1,397		219,664	3,391	-	-	-	-	-	-	-	-	-	-	-	-				
Under \$500.....	8,755	2,918	11,162	10,782	10,099	3,382	10,099	547	26,267	8,274	38,538	41,962	38,538	2,011	137	2,011				
\$1,000 under \$5,000.....	12,110	4,552	19,552	15,940	13,784	10,099	26,267	26,267	13,343	112,089	72,648	24,675	112,089	13,343	13,343	13,343				
\$5,000 under \$10,000.....	13,767	6,042	28,934	42,321	40,710	13,784	26,267	26,267	14,836	118,176	79,597	24,675	118,176	14,836	14,836	14,836				
\$10,000 under \$15,000.....	10,518	4,029	28,934	42,321	40,710	13,784	26,267	26,267	24,582	115,327	110,766	27,843	115,327	24,582	24,582	24,582				
\$15,000 under \$20,000.....	11,906	6,548	65,743	30,191	30,191	38,477	11,400	6,779	31,031	134,555	69,974	27,843	134,555	31,031	31,031	31,031				
\$20,000 under \$25,000.....	12,668	7,793	88,078	37,473	42,608	47,940	12,508	6,133	17,018	157,777	40,479	10,460	157,777	17,018	17,018	17,018				
\$25,000 under \$30,000.....	13,532	8,919	89,277	40,322	46,432	46,432	10,460	8,346	19,407	167,444	40,479	10,460	167,444	19,407	19,407	19,407				
\$30,000 under \$35,000.....	7,237	5,430	69,278	28,001	42,502	7,239	42,502	7,239	9,301	9,447	87,573	40,479	9,301	87,573	9,301	87,573				
\$35,000 under \$40,000.....	23,669	21,033	279,871	85,467	23,618	187,778	23,618	18,496	18,496	215,884	73,865	72,121	18,496	215,884	73,865	72,121				
\$40,000 under \$45,000.....	4,815	4,455	82,263	16,974	40,255	4,713	26,034	3,133	3,133	32,000	12,508	2,770	32,000	3,133	3,133	3,133				
\$45,000 under \$50,000.....	3,557	3,061	33,714	1,975	29,964	553	11,279	383	347	25,584	1,659	1,232	383	21,318	383	21,318				
\$50,000 under \$55,000.....	99	8	16,445	30	3	98	14,608	7,303	63	9,709	235	199	63	9,709	235	9,709				
\$55,000 under \$60,000.....	1	1	1,543	30	1,161	1	3,167	1	1	736	2	2	1	736	2	736				
\$60,000 under \$65,000.....	97,484	18,868	1,151,481	139,243	144,183	62,462	42,978	10,469	137,723	45,843	133,206	250,432	263,203	134,038	83,106	263,203				
\$65,000 under \$70,000.....	27,285	17,653	419,588	117,797	117,797	32,467	278,077	29,276	23,672	388,754	97,077	94,974	278,077	29,276	29,276	29,276				
\$70,000 under \$75,000.....	24,031	17,653	419,588	117,797	117,797	32,467	278,077	29,276	23,672	388,754	97,077	94,974	278,077	29,276	29,276	29,276				
\$75,000 under \$80,000.....	24,031	17,653	419,588	117,797	117,797	32,467	278,077	29,276	23,672	388,754	97,077	94,974	278,077	29,276	29,276	29,276				
\$80,000 under \$85,000.....	24,031	17,653	419,588	117,797	117,797	32,467	278,077	29,276	23,672	388,754	97,077	94,974	278,077	29,276	29,276	29,276				
\$85,000 under \$90,000.....	24,031	17,653	419,588	117,797	117,797	32,467	278,077	29,276	23,672	388,754	97,077	94,974	278,077	29,276	29,276	29,276				
\$90,000 under \$95,000.....	24,031	17,653	419,588	117,797	117,797	32,467	278,077	29,276	23,672	388,754	97,077	94,974	278,077	29,276	29,276	29,276				
\$95,000 under \$100,000.....	24,031	17,653	419,588	117,797	117,797	32,467	278,077	29,276	23,672	388,754	97,077	94,974	278,077	29,276	29,276	29,276				
\$100,000 under \$105,000.....	24,031	17,653	419,588	117,797	117,797	32,467	278,077	29,276	23,672	388,754	97,077	94,974	278,077	29,276	29,276	29,276				
\$105,000 under \$110,000.....	24,031	17,653	419,588	117,797	117,797	32,467	278,077	29,276	23,672	388,754	97,077	94,974	278,077	29,276	29,276	29,276				
\$110,000 under \$115,000.....	24,031	17,653	419,588	117,797	117,797	32,467	278,077	29,276	23,672	388,754	97,077	94,974	278,077	29,276	29,276	29,276				
\$115,000 under \$120,000.....	24,031	17,653	419,588	117,797	117,797	32,467	278,077	29,276	23,672	388,754	97,077	94,974	278,077	29,276	29,276	29,276				
\$120,000 under \$125,000.....	24,031	17,653	419,588	117,797	117,797	32,467	278,077	29,276	23,672	388,754	97,077	94,974	278,077	29,276	29,276	29,276				
\$125,000 under \$130,000.....	24,031	17,653	419,588	117,797	117,797	32,467	278,077	29,276	23,672	388,754	97,077	94,974	278,077	29,276	29,276	29,276				
\$130,000 under \$135,000.....	24,031	17,653	419,588	117,797	117,797	32,467	278,077	29,276	23,672	388,754	97,077	94,974	278,077	29,276	29,276	29,276				
\$135,000 under \$140,000.....	24,031	17,653	419,588	117,797	117,797	32,467	278,077	29,276	23,672	388,754	97,077	94,974	278,077	29,276	29,276	29,276				
\$140,000 under \$145,000.....	24,031	17,653	419,588	117,797	117,797	32,467	278,077	29,276	23,672	388,754	97,077	94,974	278,077	29,276	29,276	29,276				
\$145,000 under \$150,000.....	24,031	17,653	419,588	117,797	117,797	32,467	278,077	29,276	23,672	388,754	97,077	94,974	278,077	29,276	29,276	29,276				
\$150,000 under \$155,000.....	24,031	17,653	419,588	117,797	117,797	32,467	278,077	29,276	23,672	388,754	97,077	94,974	278,077	29,276	29,276	29,276				
\$155,000 under \$160,000.....	24,031	17,653	419,588	117,797	117,797	32,467	278,077	29,276	23,672	388,754	97,077	94,974	278,077	29,276	29,276	29,276				
\$160,000 under \$165,000.....	24,031	17,653	419,588	117,797	117,797	32,467	278,077	29,276	23,672	388,754	97,077	94,974	278,077	29,276	29,276	29,276				
\$165,000 under \$170,000.....	24,031	17,653	419,588	117,797	117,797	32,467	278,077	29,276	23,672	388,754	97,077	94,974	278,077	29,276	29,276	29,276				
\$170,000 under \$175,000.....	24,031	17,653	419,588	117,797	117,797	32,467	278,077	29,276	23,672	388,754	97,077	94,974	278,077	29,276	29,276	29,276				
\$175,000 under \$180,000.....	24,031	17,653	419,588	117,797	117,797	32,467	278,077	29,276	23,672	388,754	97,077	94,974	278,077	29,276	29,276	29,276				
\$180,000 under \$185,000.....	24,031	17,653	419,588	117,797	117,797	32,467	278,077	29,276	23,672	388,754	97,077	94,974	278,077	29,276	29,276	29,276				
\$185,000 under \$190,000.....	24,031	17,653	419,588	117,797	117,797	32,467	278,077	29,276	23,672	388,754	97,077	94,974	278,077	29,276	29,276	29,276				
\$190,000 under \$195,000.....	24,031	17,653	419,588	117,797	117,797	32,467	278,077	29,276	23,672	388,754	97,077	94,974	278,077	29,276	29,276	29,276				
\$195,000 under \$200,000.....	24,031	17,653	419,588	117,797	117,797	32,467	278,077	29,276	23,672	388,754	97,077	94,974	278,077	29,276	29,276	29,276				
\$200,000 under \$205,000.....	24,031	17,653	419,588	117,797	117,797	32,467	278,077	29,276	23,672	388,754	97,077	94,974	278,077	29,276	29,276	29,276				
\$205,000 under \$210,000.....	24,031	17,653	419,588	117,797	117,797	32,467	278,077	29,276	23,672	388,754	97,077	94,974	278,077	29,276	29,276	29,276				
\$210,000 under \$215,000.....	24,031	17,653	419,588	117,797	117,797	32,467	278,077	29,276	23,672	388,754	97,077	94,974	278,077	29,276	29,276	29,276				
\$215,000 under \$220,000.....	24,031	17,653	419,588	117,797	117,797	32,467	278,077	29,276	23,672	388,754	97,077	94,974	278,077	29,276	29,276	29,276				
\$220,000 under \$225,000.....	24,031	17,653	419,588	117,797	117,797	32,467	278,077	29,276	23,672	388,754	97,077	94,974	278,077	29,276	29,276	29,276				
\$225,000 under \$230,000.....	24,031	17,653	419,588	117,797	117,797	32,467	278,077	29,276	23,672	388,754	97,077	94,974	278,077	29,276	29,276	29,276				
\$230,000 under \$235,000.....	24,031	17,653	419,588	117,797	117,797	32,467	278,077	29,276	23,672	388,754	97,077	94,974	278,077	29,276	29,276	29,276				
\$235,000 under \$240,000.....	24,031	17,653	419,588	117,797	117,797	32,467	278,077	29,276	23,672	388,754	97,077	94,974	278,077	29,276	29,276	29,276				
\$240,000 under \$245,000.....	24,031	17,653	419,588	117,797	117,797	32,467	278,077	29,276	23,672	388,754	97,077	94,974	278,077	29,276	29,276	29,276				
\$245,000 under \$250,000.....	24,031	17,653	419,588	117,797	117,797	32,467	278,077	29,276	23,672	388,754	97,077	94,974	278,077	29,276	29,276	29,276				
\$250,000 under \$255,000.....	24,031	17,653	419,588	117,797	117,797	32,467	278,077	29,276	23,672	388,754	97,077	94,974	278,077	29,276	29,276	29,276				
\$255,000 under \$260,000.....	24,031	17,653	419,588	117,797	117,797	32,467	278,077	29,276	23,672	388,754	97,077	94,974	278,077	29,276	29,276	29,276				
\$260,000 under \$265,000.....	24,031	17,653	419,588	117,797	117,797	32,467	278,077	29,276	23,672	388,754	97,077	94,974	278,077	29,276	29,276	29,27				

Table 31.—ADJUSTED GROSS INCOME, EXPENDITURES, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Maine										New Hampshire										Rhode Island										Vermont									
Adjusted gross income classes										Income tax after credits										Income tax after credits										Income tax after credits									
Number of returns										Number of returns										Number of returns										Number of returns									
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Table 32. — ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND STATES — Continued

Adjusted gross income category	Number of returns	Number of joint returns	Adjusted gross income (thousands of dollars)	Total number of exemptions	Number of self and widow	Number of other dependents	Total number of exemptions	Adjusted gross income (thousands of dollars)	Number of joint returns	Number of returns	Amount (thousands of dollars)	Taxable income	Income tax credits	Income tax returns	
TOTAL	679,959	421,425	31,240,718	1,491,725	1,245,895	494,703	488,421	31,340,930	230,793	1,453,327	1,466,332	37,147,343	476,699	1,696,666	84,886
Not adjusted gross income:															
Adjusted gross income:															
Under \$400:	49,421	3,465	17,137	64,132	60,703	-	-	17,137	13,854	4,283	12,954	-	-	-	-
\$400 under \$1,000:	3,457	3,000	31,328	602,288	56,130	6,263	6,263	31,328	76	13,552	10,933	-	-	-	-
\$1,000 under \$2,000:	78,877	35,662	199,669	208,881	53,306	25,762	25,762	199,669	8,606	27,408	19,937	19,449	7,732	18,867	1,178
\$2,000 under \$3,000:	93,894	53,889	346,967	397,337	134,708	77,272	77,272	346,967	24,307	28,893	103,446	108,669	34,660	19,771	2,461
\$3,000 under \$4,000:	72,448	39,899	217,796	233,646	63,037	63,037	63,037	217,796	23,107	28,893	97,966	103,446	23,704	17,773	5,765
\$4,000 under \$5,000:	57,752	48,250	235,423	210,196	54,422	34,323	34,323	235,423	15,885	18,893	109,765	120,770	43,295	18,886	9,889
\$5,000 under \$6,000:	47,625	39,760	213,858	150,472	44,625	24,284	24,284	213,858	10,364	13,664	88,949	97,864	42,100	13,443	6,989
\$6,000 under \$7,000:	37,523	29,860	167,850	119,933	31,328	16,328	16,328	167,850	8,138	10,364	66,286	72,835	32,325	11,308	5,759
\$7,000 under \$8,000:	31,413	24,920	140,850	100,488	24,920	13,420	13,420	140,850	7,042	8,893	56,979	62,865	27,958	10,377	4,907
\$8,000 under \$9,000:	24,745	19,662	125,253	88,932	19,662	10,423	10,423	125,253	5,442	6,842	44,239	48,442	21,863	8,307	3,827
\$9,000 under \$10,000:	17,055	13,253	88,932	68,932	13,253	7,042	7,042	88,932	4,034	5,042	33,558	36,558	16,325	6,042	2,827
\$10,000 under \$15,000:	6,061	6,049	194,133	26,788	6,049	6,049	6,049	194,133	1,897	2,397	17,966	19,897	8,594	3,259	1,468
\$15,000 under \$20,000:	1,223	1,208	19,464	471	1,208	123	123	19,464	133	133	1,804	1,804	864	304	131
\$20,000 under \$50,000:	123	123	1,000	123	123	123	123	1,000	123	123	1,000	1,000	123	123	123
\$50,000 under \$100,000:	6	5	1,000	6	6	6	6	1,000	6	6	1,000	1,000	6	6	6
\$100,000 under \$200,000:	47	47	1,000	47	47	47	47	1,000	47	47	1,000	1,000	47	47	47
\$200,000 under \$500,000:	123	123	1,000	123	123	123	123	1,000	123	123	1,000	1,000	123	123	123
\$500,000 under \$1,000,000:	123	123	1,000	123	123	123	123	1,000	123	123	1,000	1,000	123	123	123
\$1,000,000 under \$2,000,000:	123	123	1,000	123	123	123	123	1,000	123	123	1,000	1,000	123	123	123
\$2,000,000 under \$5,000,000:	123	123	1,000	123	123	123	123	1,000	123	123	1,000	1,000	123	123	123
\$5,000,000 under \$10,000,000:	123	123	1,000	123	123	123	123	1,000	123	123	1,000	1,000	123	123	123
TOTAL	679,959	421,425	31,240,718	1,491,725	1,245,895	494,703	488,421	31,340,930	230,793	1,453,327	1,466,332	37,147,343	476,699	1,696,666	84,886
SOUTH CAROLINA															
Not adjusted gross income:															
Adjusted gross income:															
Under \$400:	49,421	3,465	17,137	64,132	60,703	-	-	17,137	13,854	4,283	12,954	-	-	-	-
\$400 under \$1,000:	3,457	3,000	31,328	602,288	56,130	6,263	6,263	31,328	76	13,552	10,933	-	-	-	-
\$1,000 under \$2,000:	78,877	35,662	199,669	208,881	53,306	25,762	25,762	199,669	8,606	27,408	19,937	19,449	7,732	18,867	1,178
\$2,000 under \$3,000:	93,894	53,889	346,967	397,337	134,708	77,272	77,272	346,967	24,307	28,893	103,446	108,669	34,660	19,771	2,461
\$3,000 under \$4,000:	72,448	39,899	217,796	233,646	63,037	63,037	63,037	217,796	23,107	28,893	97,966	103,446	23,704	17,773	5,765
\$4,000 under \$5,000:	57,752	48,250	235,423	210,196	54,422	34,323	34,323	235,423	15,885	18,893	109,765	120,770	43,295	18,886	9,889
\$5,000 under \$6,000:	47,625	39,760	213,858	150,472	44,625	24,284	24,284	213,858	10,364	13,664	88,949	97,864	42,100	13,443	6,989
\$6,000 under \$7,000:	37,523	29,860	167,850	119,933	31,328	16,328	16,328	167,850	8,138	10,364	66,286	72,835	32,325	11,308	5,759
\$7,000 under \$8,000:	31,413	24,920	140,850	100,488	24,920	13,420	13,420	140,850	7,042	8,893	56,979	62,865	27,958	10,377	4,907
\$8,000 under \$9,000:	24,745	19,662	125,253	88,932	19,662	10,423	10,423	125,253	5,442	6,842	44,239	48,442	21,863	8,307	3,827
\$9,000 under \$10,000:	17,055	13,253	88,932	68,932	13,253	7,042	7,042	88,932	4,034	5,042	33,558	36,558	16,325	6,042	2,827
\$10,000 under \$15,000:	6,061	6,049	194,133	26,788	6,049	6,049	6,049	194,133	1,897	2,397	17,966	19,897	8,594	3,259	1,468
\$15,000 under \$20,000:	1,223	1,208	19,464	471	1,208	123	123	19,464	133	133	1,804	1,804	864	304	131
\$20,000 under \$50,000:	123	123	1,000	123	123	123	123	1,000	123	123	1,000	1,000	123	123	123
\$50,000 under \$100,000:	6	5	1,000	6	6	6	6	1,000	6	6	1,000	1,000	6	6	6
\$100,000 under \$200,000:	47	47	1,000	47	47	47	47	1,000	47	47	1,000	1,000	47	47	47
\$200,000 under \$500,000:	123	123	1,000	123	123	123	123	1,000	123	123	1,000	1,000	123	123	123
\$500,000 under \$1,000,000:	123	123	1,000	123	123	123	123	1,000	123	123	1,000	1,000	123	123	123
\$1,000,000 under \$2,000,000:	123	123	1,000	123	123	123	123	1,000	123	123	1,000	1,000	123	123	123
\$2,000,000 under \$5,000,000:	123	123	1,000	123	123	123	123	1,000	123	123	1,000	1,000	123	123	123
\$5,000,000 under \$10,000,000:	123	123	1,000	123	123	123	123	1,000	123	123	1,000	1,000	123	123	123
TOTAL	679,959	421,425	31,240,718	1,491,725	1,245,895	494,703	488,421	31,340,930	230,793	1,453,327	1,466,332	37,147,343	476,699	1,696,666	84,886
SOUTH CAROLINA															
Not adjusted gross income:															
Adjusted gross income:															
Under \$400:	49,421	3,465	17,137	64,132	60,703	-	-	17,137	13,854	4,283	12,954	-	-	-	-
\$400 under \$1,000:	3,457	3,000	31,328	602,288	56,130	6,263	6,263	31,328	76	13,552	10,933	-	-	-	-
\$1,000 under \$2,000:	78,877	35,662	199,669	208,881	53,306	25,762	25,762	199,669	8,606	27,408	19,937	19,449	7,732	18,867	1,178
\$2,000 under \$3,000:	93,894	53,889	346,967	397,337	134,708	77,272	77,272	346,967	24,307	28,893	103,446	108,669	34,660	19,771	2,461
\$3,000 under \$4,000:	72,448	39,899	217,796	233,646	63,037	63,037	63,037	217,796	23,107	28,893	97,966	103,446	23,704	17,773	5,765
\$4,000 under \$5,000:	57,752	48,250	235,423	210,196	54,422	34,323	34,323	235,423	15,885	18,893	109,765	120,770	43,295	18,886	9,889
\$5,000 under \$6,000:	47,625	39,760	213,858	150,472	44,625	24,284	24,284	213,858	10,364	13,664	88,949	97,864	42,100	13,443	6,989
\$6,000 under \$7,000:	37,523	29,860	167,850	119,933	31,328	16,328	16,328	167,850	8,138	10,364	66,286	72,835	32,325	11,308	5,759
\$7,000 under \$8,000:	31,413	24,920	140,850	100,488	24,920	13,420	13,420	140,850	7,042	8,893	56,979	62,865	27,958	10,377	4,907
\$8,000 under \$9,000:	24,745	19,662	125,253	88,932	19,662	10,423	10,423	125,253	5,442	6,842	44,239	48,442	21,863	8,307	3,827
\$9,000 under \$10,000:	17,055	13,253	88,932	68,932	13,253	7,042	7,042	88,932	4,034	5,042	33,558	36,558	16,325	6,042	2,827
\$10,000 under \$15,000:	6,061	6,049	194,133	26,788	6,049	6,049	6,049	194,133	1,897	2,397	17,966	19,897	8,594	3,259	1,468
\$15,000 under \$20,000:	1,223	1,208	19,464	471	1,208	123	123	19,464	133	133	1,804	1,804	864	304	131
\$20,000 under \$50,000:	123	123	1,000	123	123	123	123	1,000	123	123	1,000	1,000	123	123	123
\$50,000 under \$100,000:	6	5	1,000	6	6	6	6	1,000	6	6	1,000	1,000	6	6	6
\$100,000 under \$200,000:	47	47	1,000	47	47	47	47	1,000	47	47	1,000	1,000	47	47	47
\$200,000 under \$500,000:	123	123	1,000	123	123	123	123	1,000	123	123	1,000	1,000	123	123	123
\$500,000 under \$1,000,000:	123	123	1,000	123	123	123	123	1,000	123	123	1,000	1,000	123	123	123
\$1,000,000 under \$2,000,000:	123	123	1,000	123	123	123	123	1,000	123	123	1,000	1,000	123	123	123
\$2,000,000 under \$5,000,000:	123	123	1,000	123	123	123	123	1,000	123	123	1,000	1,000	123	123	123
\$5,000,000 under \$10,000,000:	123	123	1,000	123	123	123	123	1,000	123	123	1,000	1,000	123	123	123
TOTAL	679,959	421,425	31,240,718	1,491,725	1,245,895	494,703	488,421	31,340,930	230,793	1,453,327	1,466,332	37,147,343	476,699	1,696,666	84,886
SOUTH CAROLINA															
Not adjusted gross income:															
Adjusted gross income:															
Under \$400:	49,421	3,465	17,												

footnotes at end of table.

INDIVIDUAL INCOME TAX RETURNS FOR 196

Table 32.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

[illegible]

see text for "Description of the Sample" and "Generalization of Classifications and Terms."

Footnotes at end of table.

Historical Data, 1955-1964

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These historical data for the years 1955 through 1964 are not precisely comparable among all years, for the data span a period of years during which there were changes in law, return forms, and methods of obtaining data.

Table 33.—NUMBER OF RETURNS AND ADJUSTED GROSS INCOME BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	1955		1956		1957		1958		1959	
	Number of returns	Adjusted gross income or deficit (\$ million)	Number of returns	Adjusted gross income or deficit (\$ million)	Number of returns	Adjusted gross income or deficit (\$ million)	Number of returns	Adjusted gross income or deficit (\$ million)	Number of returns	Adjusted gross income or deficit (\$ million)
Grand total.....	59,250,188	1,248,530	59,197,004	1,267,724	59,825,121	1,300,311	59,085,182	1,381,154	60,271,297	1,305,095
Returns with adjusted gross income, total.....	57,818,164	249,429	58,798,843	268,584	59,607,673	281,388	59,700,924	282,166	59,838,182	306,617
Under \$500.....	3,839,333	1,262	3,775,785	1,042	3,833,400	1,256	3,950,020	1,277	3,918,975	1,272
\$500 under \$1,000.....	2,522,711	2,566	2,528,635	2,420	2,907,661	2,385	3,060,247	2,467	2,995,696	2,392
\$1,000 under \$2,000.....	6,669,018	12,857	6,472,493	12,116	7,879,988	11,665	7,690,812	11,369	7,400,534	10,935
\$2,000 under \$3,000.....	8,428,684	21,134	8,045,762	20,124	7,659,617	19,460	7,613,127	18,577	7,128,408	17,834
\$3,000 under \$4,000.....	8,665,023	30,325	8,281,923	29,005	7,791,975	27,264	7,672,426	26,250	6,993,571	24,650
\$4,000 under \$5,000.....	8,009,621	35,931	8,046,621	36,141	8,066,427	35,377	7,385,219	33,121	7,071,569	31,802
\$5,000 under \$6,000.....	5,862,618	31,082	6,234,822	34,224	5,557,283	35,886	6,075,555	34,889	6,395,280	35,087
\$6,000 under \$7,000.....	3,871,849	25,021	4,377,937	28,257	4,709,632	30,480	4,676,947	30,258	5,082,962	32,927
\$7,000 under \$8,000.....	2,400,131	17,897	2,789,254	2,482	3,206,904	23,942	3,228,644	24,102	3,699,710	27,660
\$8,000 under \$9,000.....	1,401,577	11,940	1,611,680	15,334	2,091,658	17,708	2,173,701	18,779	2,463,189	25,000
\$9,000 under \$10,000.....	912,095	8,622	1,123,313	10,620	1,336,622	12,623	1,452,594	13,746	1,749,953	16,566
\$10,000 under \$15,000.....	3,789,296	17,926	4,921,029	22,970	2,213,310	25,895	2,468,095	26,234	3,208,968	37,688
\$15,000 under \$20,000.....	425,989	7,300	488,101	9,543	543,746	9,305	588,262	10,035	707,130	12,091
\$20,000 under \$25,000.....	321,613	15,116	381,336	16,964	627,259	17,811	634,671	18,029	724,266	20,864
\$25,000 under \$30,000.....	77,604	5,152	89,170	9,905	91,621	6,113	91,715	9,050	114,832	7,559
\$30,000 under \$50,000.....	20,928	3,367	22,008	3,481	22,128	3,499	21,899	3,424	26,884	4,230
\$50,000 under \$100,000.....	638	418	597	399	785	398	536	360	722	482
\$100,000 or more.....	267	568	272	560	213	648	264	499	200	607
Returns with no adjusted gross income.....	412,024	899	398,161	2860	417,448	2988	384,258	21,012	433,115	21,522
Grand total.....	61,027,911	1,315,466	61,499,420	1,329,861	62,712,731	1,348,701	63,343,236	1,368,778	65,375,613	1,396,660
Returns with adjusted gross income, total.....	60,592,732	316,558	61,067,589	330,936	62,295,283	340,861	63,311,244	370,272	64,942,568	398,212
Under \$500.....	3,991,119	1,306	3,969,165	1,283	4,005,049	1,304	3,951,204	1,298	3,937,988	1,276
\$500 under \$1,000.....	2,595,643	2,591	2,591,312	2,409	2,901,663	2,382	2,999,022	2,462	2,978,778	2,478
\$1,000 under \$2,000.....	7,356,367	10,859	7,064,693	10,694	7,867,013	10,694	7,735,761	10,697	7,296,380	10,587
\$2,000 under \$3,000.....	8,926,121	17,333	8,744,070	16,864	8,559,908	16,396	8,770,692	16,438	8,211,330	15,530
\$3,000 under \$4,000.....	8,677,037	26,013	8,695,282	23,410	8,089,332	23,036	8,364,614	22,556	8,125,320	21,649
\$4,000 under \$5,000.....	8,866,523	30,892	8,582,888	29,620	8,200,854	28,243	8,205,636	27,924	5,974,720	26,875
\$5,000 under \$6,000.....	6,425,293	35,253	6,277,266	34,163	6,157,341	33,834	5,836,949	32,087	5,748,126	31,590
\$6,000 under \$7,000.....	5,201,911	34,281	5,282,007	34,247	5,373,806	34,835	5,473,979	35,217	5,432,250	35,143
\$7,000 under \$8,000.....	3,888,676	29,080	4,342,911	30,956	4,312,207	32,380	4,494,763	34,038	4,837,778	36,213
\$8,000 under \$9,000.....	2,779,254	23,370	2,984,990	25,284	3,243,914	27,507	3,335,322	29,950	3,875,555	32,850
\$9,000 under \$10,000.....	1,905,564	18,045	2,146,657	20,334	2,406,420	22,776	2,450,808	23,120	3,027,314	28,692
\$10,000 under \$15,000.....	3,641,612	42,805	4,125,222	48,553	4,306,370	50,230	5,664,011	66,934	6,609,927	78,291
\$15,000 under \$20,000.....	786,011	12,600	889,562	15,151	1,067,768	17,817	1,136,272	21,038	1,460,118	24,833
\$20,000 under \$25,000.....	765,186	21,926	851,871	24,533	961,365	26,846	1,024,888	30,025	1,211,761	34,955
\$25,000 under \$30,000.....	120,272	6,661	110,476	7,768	121,552	7,984	132,385	8,679	159,229	10,463
\$30,000 under \$50,000.....	23,482	3,830	28,347	4,701	25,998	4,211	28,311	4,569	34,946	5,707
\$50,000 under \$100,000.....	735	494	585	663	821	547	816	346	1,073	710
\$100,000 or more.....	306	611	348	806	355	717	371	809	482	1,029
Returns with no adjusted gross income.....	435,219	21,095	431,831	21,074	421,791	21,160	431,992	21,463	433,117	21,552

*Adjusted gross income less deficit.

*Deficit.

INDIVIDUAL INCOME TAX RETURNS, 1955-1964

Table 34.—NUMBER OF RETURNS BY MAJOR CHARACTERISTICS, ADJUSTED GROSS INCOME AND DEFICIT, TAXABLE INCOME, AND TAX

Items	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964
	(Thousands)									
Number of returns, total.....	58,250	59,197	60,825	59,085	60,271	61,085	61,499	62,712	63,943	65,270
Taxable.....	44,089	46,254	46,865	45,552	47,497	48,061	48,583	49,082	51,323	51,340
Non-taxable, total.....	12,961	12,943	12,960	13,433	12,774	13,024	12,917	13,630	12,620	13,930
With taxable income.....	225	226	251	268	249	259	232	496	719	916
With no adjusted gross income.....	432	398	417	384	433	433	432	422	432	432
Returns with standard deductions, total.....	40,927	40,240	39,252	37,843	37,328	36,509	36,396	35,939	36,288	36,034
Taxable.....	29,254	29,286	28,296	26,548	27,736	27,876	28,320	27,741	29,445	29,297
Non-taxable.....	11,673	11,055	10,956	11,295	10,592	10,634	10,681	10,598	10,843	11,337
Returns with itemized deductions, total.....	16,891	16,459	20,155	20,241	22,511	24,063	21,262	20,401	21,154	26,191
Taxable.....	15,435	16,973	18,569	19,054	20,761	22,195	23,258	24,335	24,824	29,009
Non-taxable.....	1,456	1,486	1,586	1,786	1,750	1,868	2,004	2,166	2,330	1,900
Returns with self-employment tax, total.....	6,946	7,350	6,692	7,017	7,036	6,890	6,747	6,715	6,543	7,361
Taxable.....	4,192	4,810	4,696	4,768	4,838	4,760	4,802	4,815	4,745	4,554
Non-taxable.....	2,754	2,541	2,497	2,249	2,198	2,130	1,944	1,900	1,798	1,806
Number of returns by source of income or loss:										
Salaries and wages.....	51,256	51,913	52,597	51,588	52,651	53,604	54,015	55,006	56,363	57,524
Business or profession:										
Net profit.....	6,736	7,261	6,775	6,881	6,895	6,831	6,980	7,012	6,835	6,889
Net loss.....	1,509	1,591	1,475	1,500	1,715	1,768	1,728	1,719	876	903
Farm:										
Net profit.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,108	2,000
Net loss.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,086	1,110
Partnership:										
Net profit.....	1,688	1,571	1,697	1,611	1,646	1,589	1,537	1,568	1,573	1,499
Net loss.....	267	245	266	266	302	330	346	348	412	433
Sales of capital assets:										
Net gain.....	2,900	3,145	2,937	3,469	4,307	3,862	4,698	4,323	4,947	5,321
Net loss.....	754	754	1,036	91	900	111	1,099	1,599	1,976	1,502
Incidental gain from sales of depreciable property.....	-	-	-	-	-	-	-	-	152	188
Sales of property other than capital assets:										
Net gain.....	110	99	127	104	98	100	150	89	100	82
Net loss.....	198	206	150	131	150	136	179	184	172	186
Dividends in adjusted gross income.....	3,736	3,925	4,168	4,235	4,683	4,933	5,038	5,291	5,407	5,667
Interest received.....	6,731	6,715	7,288	7,408	7,274	10,288	10,022	14,797	41,367	22,229
Pensions and annuities:										
Life expectancy method.....	676	614	754	740	728	762	856	1,020	1,017	1,768
9-year method.....	192	209	261	269	343	374	422	514	514	514
Rents:										
Net income.....	3,987	4,011	4,098	4,089	4,114	3,876	4,077	4,079	4,079	3,916
Net loss.....	1,253	1,314	1,405	1,513	1,605	1,705	1,795	1,885	2,041	2,125
Royalties:										
Net income.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Net loss.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retainers and trusts:										
Income.....	360	375	362	373	381	362	413	426	459	459
Losses.....	21	28	20	22	19	26	30	30	28	Not tabulated
Ambassadors.....										
Adjusted gross income, total.....	249,429	268,784	281,308	282,166	287,137	310,558	330,936	349,861	370,271	398,216
Taxable returns.....	229,590	249,551	262,109	262,136	267,775	297,152	311,283	330,666	350,447	376,003
Non-taxable returns.....	19,834	19,033	19,199	19,969	19,362	19,405	19,653	19,215	19,824	22,207
Deficit.....	899	860	988	1,012	1,522	1,911	1,074	1,161	1,493	1,504
Taxable income, total.....	128,020	141,332	149,363	149,337	166,541	171,628	181,780	195,320	209,090	229,871
Taxable returns.....	127,889	141,395	149,213	149,174	166,385	171,462	181,635	194,952	208,662	229,268
Tax, total.....	30,077	33,235	34,975	36,402	39,447	40,246	43,006	45,704	49,216	48,185
Income tax after credits.....	23,614	26,732	26,334	26,338	28,467	29,664	32,225	34,913	38,004	47,153
Self-employment tax.....	463	533	581	598	702	834	860	860	1,002	1,016
Tax from recomputed prior year investment.....	-	-	-	-	-	-	-	-	-	-
Refund.....	-	-	-	-	-	-	-	-	-	-

For 1955-1960, returns with standard deduction have been revised by the number of returns with no adjusted gross income for comparability with later years.

For 1955-1960, excludes returns with small amounts of wages not subject to withholding reported as other income on Form 1040A.

Excludes returns with dividends reported on 1040A. For 1961, excludes returns with dividends reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.

Excludes returns with interest reported on Form 1040A. For 1961, excludes returns with interest reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.

(*) Tabulated in combination with the source directly preceding it. Combined frequencies are not wholly comparable with those when separated.

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Table 35.—RETURNS WITH INCOME TAX—NUMBER, ADJUSTED GROSS INCOME, TAXABLE INCOME, INCOME TAX, AND AVERAGE TAX, BY ADJUSTED GROSS INCOME CLASSES

Adverse (growth rate) ratios	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994
INCOME TAX BEFORE															
Total	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000
\$0.00 under \$1,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
\$1,000 under \$2,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
\$2,000 under \$3,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
\$3,000 under \$4,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
\$4,000 under \$5,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
\$5,000 under \$6,000	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500
\$6,000 under \$7,000	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750
\$7,000 under \$8,000	9,375	9,375	9,375	9,375	9,375	9,375	9,375	9,375	9,375	9,375	9,375	9,375	9,375	9,375	9,375
\$8,000 under \$9,000	4,687	4,687	4,687	4,687	4,687	4,687	4,687	4,687	4,687	4,687	4,687	4,687	4,687	4,687	4,687
\$9,000 under \$10,000	2,343	2,343	2,343	2,343	2,343	2,343	2,343	2,343	2,343	2,343	2,343	2,343	2,343	2,343	2,343
\$10,000 under \$15,000	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171
\$15,000 under \$20,000	586	586	586	586	586	586	586	586	586	586	586	586	586	586	586
\$20,000 under \$25,000	293	293	293	293	293	293	293	293	293	293	293	293	293	293	293
\$25,000 under \$30,000	146	146	146	146	146	146	146	146	146	146	146	146	146	146	146
\$30,000 under \$40,000	73	73	73	73	73	73	73	73	73	73	73	73	73	73	73
\$40,000 under \$50,000	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36
\$50,000 under \$75,000	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18
\$75,000 under \$100,000	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9
\$100,000 under \$150,000	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
\$150,000 under \$200,000	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
\$200,000 under \$500,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$500,000 under \$1,000,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$1,000,000 or more	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ADVERSE (GROWTH RATE) RATIOS															
Total	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000
\$0.00 under \$1,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
\$1,000 under \$2,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
\$2,000 under \$3,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
\$3,000 under \$4,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
\$4,000 under \$5,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
\$5,000 under \$6,000	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500
\$6,000 under \$7,000	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750
\$7,000 under \$8,000	9,375	9,375	9,375	9,375	9,375	9,375	9,375	9,375	9,375	9,375	9,375	9,375	9,375	9,375	9,375
\$8,000 under \$9,000	4,687	4,687	4,687	4,687	4,687	4,687	4,687	4,687	4,687	4,687	4,687	4,687	4,687	4,687	4,687
\$9,000 under \$10,000	2,343	2,343	2,343	2,343	2,343	2,343	2,343	2,343	2,343	2,343	2,343	2,343	2,343	2,343	2,343
\$10,000 under \$15,000	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171
\$15,000 under \$20,000	586	586	586	586	586	586	586	586	586	586	586	586	586	586	586
\$20,000 under \$25,000	293	293	293	293	293	293	293	293	293	293	293	293	293	293	293
\$25,000 under \$30,000	146	146	146	146	146	146	146	146	146	146	146	146	146	146	146
\$30,000 under \$40,000	73	73	73	73	73	73	73	73	73	73	73	73	73	73	73
\$40,000 under \$50,000	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36
\$50,000 under \$75,000	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18
\$75,000 under \$100,000	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9
\$100,000 under \$150,000	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
\$150,000 under \$200,000	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
\$200,000 under \$500,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$500,000 under \$1,000,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$1,000,000 or more	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TAXABLE INCOME															
Total	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000
\$0.00 under \$1,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
\$1,000 under \$2,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
\$2,000 under \$3,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
\$3,000 under \$4,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
\$4,000 under \$5,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
\$5,000 under \$6,000	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500
\$6,000 under \$7,000	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750	18,750
\$7,000 under \$8,000	9,375	9,375	9,375	9,375	9,375	9,375	9,375	9,375	9,375	9,375	9,375	9,375	9,375	9,375	9,375
\$8,000 under \$9,000	4,687	4,687	4,687	4,687	4,687	4,687	4,687	4,687	4,687	4,687	4,687	4,687	4,687	4,687	4,687
\$9,000 under \$10,000	2,343	2,343	2,343	2,343	2,343	2,343	2,343	2,343	2,343	2,343	2,343	2,343	2,343	2,343	2,343
\$10,000 under \$15,000	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171	1,171
\$15,000 under \$20,000	586	586	586	586	586	586	586	586	586	586	586	586	586	586	586
\$20,000 under \$25,000	293	293	293	293	293	293	293	293	293	293	293	293	293	293	293
\$25,000 under \$30,000	146	146	146	146	146	146	146	146	146	146	146	146	146	146	146
\$30,000 under \$40,000	73	73	73	73	73	73	73	73	73	73	73	73	73	73	73
\$40,000 under \$50,000	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36
\$50,000 under \$75,000	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18
\$75,000 under \$100,000	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9
\$100,000 under \$150,000	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
\$150,000 under \$200,000	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
\$200,000 under \$500,000	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
\$500,000 under \$1,000,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
\$1,000,000 or more	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INCOME TAX AFTER ADJUST															
Total	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000
\$0.00 under \$1,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
\$1,000 under \$2,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
\$2,000 under \$3,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000							

INDIVIDUAL INCOME TAX RETURNS 1955-1964

Table 36.—SOURCES OF INCOME BY TYPE
[Taxable and nontaxable returns]

Source of income	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964
	(\$ million dollars)									
Adjusted gross income less deficit.....	248,530	267,774	280,321	281,134	305,093	315,466	339,861	348,702	368,778	396,660
Salaries and wages ¹	200,712	215,618	228,077	227,551	247,370	257,918	286,902	283,373	299,643	323,266
Business or profession:										
Net profit.....	20,597	23,662	22,526	22,890	24,323	23,939	25,395	26,833	23,737	24,802
Net loss.....	2,167	2,377	2,187	2,216	2,892	2,877	2,765	2,926	1,642	1,809
Farm:										
Net profit.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	4,658	4,703
Net loss.....									1,902	2,067
Partnership:										
Net profit.....	9,533	9,393	9,964	9,810	10,220	9,797	9,719	10,210	10,342	10,862
Net loss.....	329	541	605	570	697	791	770	866	1,029	1,131
Sales of capital assets:										
Net gain.....	5,126	4,991	4,128	4,879	6,797	6,004	8,291	6,821	7,468	8,909
Net loss.....	373	438	643	549	522	704	670	1,050	1,019	976
Ordinary gain from sales of depreciable property.....	-	-	-	-	-	-	-	-	85	130
Sales of property other than capital assets:										
Net gain.....	97	73	90	75	87	70	159	69	75	73
Net loss.....	219	312	161	158	204	153	250	285	313	245
Dividends in adjusted gross income ²	7,851	8,606	9,126	8,741	9,356	9,530	9,890	10,640	11,452	11,917
Interest received ³	2,584	2,872	3,319	3,639	4,393	5,097	5,683	7,155	9,212	10,125
Pensions and annuities:										
Life expectancy method.....	627	657	756	885	883	962	1,114	1,350	2,702	3,118
3-year method.....	245	284	384	436	578	655	746	973		
Rents:										
Net income.....	3,697	3,800	3,945	3,962	4,008	3,544	3,661	3,933	3,924	3,940
Net loss.....	611	576	686	735	773	816	902	1,063	1,211	1,315
Royalties:										
Net income.....						663	584	584	664	686
Net loss.....	(*)	(*)	(*)	(*)	(*)	76	79	75	61	80
Estates and trusts:										
Income.....	566	625	618	610	637	675	669	692	727	
Loss.....	21	47	13	25	26	39	40	30	46	4,628
Other sources.....	798	1,313	1,686	1,910	1,514	2,143	2,525	2,343	2,533	
Adjustments ⁴	-	-	-	-	-	-	-	-	10	3,870

¹Includes small amounts of wages not subject to withholding reported as "tax" income on Form 1040A. For 1955-1963, salaries and wages are net of "deductions" which pay and certain employee business expenses, but for 1965, the amount is a gross figure.

²Includes dividends reported on Form 1040A. For 1961, excludes dividends reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.

³Includes interest reported on Form 1040A. For 1961, excludes interest reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.

⁴Includes dividends, interest, and wages not subject to withholding reported on Form 1040A.

For 1963, includes only self-employed pension deduction, but for 1964 also includes excludable sick pay, employee moving expenses, and certain employee business expenses.

(*) Tabulated in combination with the source directly preceding it. Combined amounts are not wholly comparable with those when separated.

Table 37.—ITEMIZED DEDUCTIONS ON RETURNS WITH ADJUSTED GROSS INCOME, BY TYPE
[Taxable and nontaxable returns]

Type of deduction	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964
	(\$ million dollars)									
Total.....	19,997	22,613	25,692	27,438	32,017	35,313	38,291	41,661	46,053	48,832
Medical and dental expenses.....		3,473		4,284		5,219		6,079		7,095
Taxes.....		9,268		7,420		10,558		11,365		16,071
Interest paid.....		4,830		6,269		8,416		10,274		13,457
Contributions.....		4,878		5,694		6,790		7,516		8,327
Child care.....	Not tabulated		Not tabulated		Not tabulated		Not tabulated		Not tabulated	
Casualty losses.....		368				430				
Other deductions.....		3,166		3,771		3,848		4,747		4,882

INDIVIDUAL INCOME TAX RETURNS, 1955-1964

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Table 38.—SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES

(Dollars and cents in millions)

Adjusted gross income classes	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964
SALARIES AND WAGES¹										
Grand total.....	23,112	21,618	228,107	227,511	224,127	225,118	226,902	223,773	229,443	323,226
Returns with adjusted gross income, total.....	208,167	215,402	227,949	227,354	224,122	225,084	226,720	223,143	229,177	322,884
Under \$400.....	1,074	1,088	1,083	1,129	1,116	1,135	1,130	1,145	1,167	1,306
\$400 under \$1,000.....	1,000	1,000	1,018	1,062	1,062	1,073	1,073	1,083	1,091	1,077
\$1,000 under \$2,000.....	1,000	1,000	1,023	1,071	1,071	1,082	1,082	1,091	1,091	1,077
\$2,000 under \$3,000.....	1,000	1,000	1,023	1,071	1,071	1,082	1,082	1,091	1,091	1,077
\$3,000 under \$4,000.....	1,000	1,000	1,023	1,071	1,071	1,082	1,082	1,091	1,091	1,077
\$4,000 under \$5,000.....	1,000	1,000	1,023	1,071	1,071	1,082	1,082	1,091	1,091	1,077
\$5,000 under \$6,000.....	1,000	1,000	1,023	1,071	1,071	1,082	1,082	1,091	1,091	1,077
\$6,000 under \$7,000.....	1,000	1,000	1,023	1,071	1,071	1,082	1,082	1,091	1,091	1,077
\$7,000 under \$8,000.....	1,000	1,000	1,023	1,071	1,071	1,082	1,082	1,091	1,091	1,077
\$8,000 under \$9,000.....	1,000	1,000	1,023	1,071	1,071	1,082	1,082	1,091	1,091	1,077
\$9,000 under \$10,000.....	1,000	1,000	1,023	1,071	1,071	1,082	1,082	1,091	1,091	1,077
\$10,000 under \$11,000.....	1,000	1,000	1,023	1,071	1,071	1,082	1,082	1,091	1,091	1,077
\$11,000 under \$12,000.....	1,000	1,000	1,023	1,071	1,071	1,082	1,082	1,091	1,091	1,077
\$12,000 under \$13,000.....	1,000	1,000	1,023	1,071	1,071	1,082	1,082	1,091	1,091	1,077
\$13,000 under \$14,000.....	1,000	1,000	1,023	1,071	1,071	1,082	1,082	1,091	1,091	1,077
\$14,000 under \$15,000.....	1,000	1,000	1,023	1,071	1,071	1,082	1,082	1,091	1,091	1,077
\$15,000 under \$16,000.....	1,000	1,000	1,023	1,071	1,071	1,082	1,082	1,091	1,091	1,077
\$16,000 under \$17,000.....	1,000	1,000	1,023	1,071	1,071	1,082	1,082	1,091	1,091	1,077
\$17,000 under \$18,000.....	1,000	1,000	1,023	1,071	1,071	1,082	1,082	1,091	1,091	1,077
\$18,000 under \$19,000.....	1,000	1,000	1,023	1,071	1,071	1,082	1,082	1,091	1,091	1,077
\$19,000 under \$20,000.....	1,000	1,000	1,023	1,071	1,071	1,082	1,082	1,091	1,091	1,077
\$20,000 under \$25,000.....	1,000	1,000	1,023	1,071	1,071	1,082	1,082	1,091	1,091	1,077
\$25,000 under \$50,000.....	1,000	1,000	1,023	1,071	1,071	1,082	1,082	1,091	1,091	1,077
\$50,000 under \$100,000.....	1,000	1,000	1,023	1,071	1,071	1,082	1,082	1,091	1,091	1,077
\$100,000 under \$250,000.....	1,000	1,000	1,023	1,071	1,071	1,082	1,082	1,091	1,091	1,077
\$250,000 under \$1,000,000.....	1,000	1,000	1,023	1,071	1,071	1,082	1,082	1,091	1,091	1,077
\$1,000,000 or more.....	1,000	1,000	1,023	1,071	1,071	1,082	1,082	1,091	1,091	1,077
Returns with no adjusted gross income.....	132	36	127	136	242	233	182	230	286	282
DIVIDENDS²										
Grand total.....	7,851	8,508	1,124	8,741	4,356	4,360	4,360	10,640	11,452	11,917
Returns with adjusted gross income, total.....	1,000	1,000	1,000	1,000	1,000	1,000	1,000	10,607	11,401	11,871
Under \$400.....	13	13	13	13	13	13	13	13	20	14
\$400 under \$1,000.....	13	13	13	13	13	13	13	13	20	14
\$1,000 under \$2,000.....	13	13	13	13	13	13	13	13	20	14
\$2,000 under \$3,000.....	13	13	13	13	13	13	13	13	20	14
\$3,000 under \$4,000.....	13	13	13	13	13	13	13	13	20	14
\$4,000 under \$5,000.....	13	13	13	13	13	13	13	13	20	14
\$5,000 under \$6,000.....	13	13	13	13	13	13	13	13	20	14
\$6,000 under \$7,000.....	13	13	13	13	13	13	13	13	20	14
\$7,000 under \$8,000.....	13	13	13	13	13	13	13	13	20	14
\$8,000 under \$9,000.....	13	13	13	13	13	13	13	13	20	14
\$9,000 under \$10,000.....	13	13	13	13	13	13	13	13	20	14
\$10,000 under \$11,000.....	13	13	13	13	13	13	13	13	20	14
\$11,000 under \$12,000.....	13	13	13	13	13	13	13	13	20	14
\$12,000 under \$13,000.....	13	13	13	13	13	13	13	13	20	14
\$13,000 under \$14,000.....	13	13	13	13	13	13	13	13	20	14
\$14,000 under \$15,000.....	13	13	13	13	13	13	13	13	20	14
\$15,000 under \$16,000.....	13	13	13	13	13	13	13	13	20	14
\$16,000 under \$17,000.....	13	13	13	13	13	13	13	13	20	14
\$17,000 under \$18,000.....	13	13	13	13	13	13	13	13	20	14
\$18,000 under \$19,000.....	13	13	13	13	13	13	13	13	20	14
\$19,000 under \$20,000.....	13	13	13	13	13	13	13	13	20	14
\$20,000 under \$25,000.....	13	13	13	13	13	13	13	13	20	14
\$25,000 under \$50,000.....	13	13	13	13	13	13	13	13	20	14
\$50,000 under \$100,000.....	13	13	13	13	13	13	13	13	20	14
\$100,000 under \$250,000.....	13	13	13	13	13	13	13	13	20	14
\$250,000 under \$1,000,000.....	13	13	13	13	13	13	13	13	20	14
\$1,000,000 or more.....	13	13	13	13	13	13	13	13	20	14
Returns with no adjusted gross income.....	31	31	31	31	40	40	40	33	51	46
INTEREST RECEIVED³										
Grand total.....	2,584	4,772	3,374	3,859	4,342	4,342	4,342	7,155	9,212	10,125
Returns with adjusted gross income, total.....	2,574	4,744	3,296	3,812	4,339	4,339	4,339	7,084	9,138	10,039
Under \$400.....	30	42	24	30	34	34	34	21	59	60
\$400 under \$1,000.....	30	42	24	30	34	34	34	21	59	60
\$1,000 under \$2,000.....	30	42	24	30	34	34	34	21	59	60
\$2,000 under \$3,000.....	30	42	24	30	34	34	34	21	59	60
\$3,000 under \$4,000.....	30	42	24	30	34	34	34	21	59	60
\$4,000 under \$5,000.....	30	42	24	30	34	34	34	21	59	60
\$5,000 under \$6,000.....	30	42	24	30	34	34	34	21	59	60
\$6,000 under \$7,000.....	30	42	24	30	34	34	34	21	59	60
\$7,000 under \$8,000.....	30	42	24	30	34	34	34	21	59	60
\$8,000 under \$9,000.....	30	42	24	30	34	34	34	21	59	60
\$9,000 under \$10,000.....	30	42	24	30	34	34	34	21	59	60
\$10,000 under \$11,000.....	30	42	24	30	34	34	34	21	59	60
\$11,000 under \$12,000.....	30	42	24	30	34	34	34	21	59	60
\$12,000 under \$13,000.....	30	42	24	30	34	34	34	21	59	60
\$13,000 under \$14,000.....	30	42	24	30	34	34	34	21	59	60
\$14,000 under \$15,000.....	30	42	24	30	34	34	34	21	59	60
\$15,000 under \$16,000.....	30	42	24	30	34	34	34	21	59	60
\$16,000 under \$17,000.....	30	42	24	30	34	34	34	21	59	60
\$17,000 under \$18,000.....	30	42	24	30	34	34	34	21	59	60
\$18,000 under \$19,000.....	30	42	24	30	34	34	34	21	59	60
\$19,000 under \$20,000.....	30	42	24	30	34	34	34	21	59	60
\$20,000 under \$25,000.....	30	42	24	30	34	34	34	21	59	60
\$25,000 under \$50,000.....	30	42	24	30	34	34	34	21	59	60
\$50,000 under \$100,000.....	30	42	24	30	34	34	34	21	59	60
\$100,000 under \$250,000.....	30	42	24	30	34	34	34	21	59	60
\$250,000 under \$1,000,000.....	30	42	24	30	34	34	34	21	59	60
\$1,000,000 or more.....	30	42	24	30	34	34	34	21	59	60
Returns with no adjusted gross income.....	28	28	28	47	37	44	50	71	74	86

Table 38.—SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES—Continued

(Excludes net and net taxable returns)

Adjusted gross income classes	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964
(In millions of dollars)										
BUSINESS AND FARM PROFIT										
Grand total.....	20,599	23,662	22,526	22,890	24,323	25,559	26,395	26,751	27,415	29,504
Returns with adjusted gross income, total.....	20,566	23,630	22,462	22,868	24,286	25,516	26,351	26,712	27,336	29,433
Under \$600.....	149	162	166	162	168	163	177	123	118	116
\$600 under \$1,000.....	363	365	329	312	326	321	326	362	318	320
\$1,000 under \$2,000.....	1,647	1,635	1,388	1,377	1,262	1,118	1,125	1,034	950	877
\$2,000 under \$3,000.....	2,154	2,231	1,812	1,813	1,671	1,635	1,236	1,632	1,366	1,276
\$3,000 under \$4,000.....	2,032	2,223	2,037	2,114	1,876	1,976	1,676	1,317	1,663	1,560
\$4,000 under \$5,000.....	1,802	2,167	1,966	2,100	1,921	1,982	1,962	1,895	1,867	1,810
\$5,000 under \$6,000.....			1,263	1,684	1,668	1,658	1,787	1,725	1,723	1,781
\$6,000 under \$7,000.....			1,322	1,485	1,384	1,479	1,450	1,595	1,601	1,668
\$7,000 under \$8,000.....			1,076	1,113	1,229	1,265	1,133	1,657	1,422	1,384
\$8,000 under \$9,000.....	4,817	5,852	5,971	5,999	5,086	5,092	5,159	5,259	5,131	5,350
\$9,000 under \$10,000.....			822	821	716	925	1,064	1,126	1,179	1,255
\$10,000 under \$15,000.....	2,439	2,845	2,834	2,833	3,176	3,101	3,465	3,999	4,078	4,379
\$15,000 under \$20,000.....	1,490	1,717	1,736	1,789	2,021	2,031	2,167	2,407	2,541	2,837
\$20,000 under \$30,000.....	3,062	3,566	3,573	3,731	4,328	4,267	4,810	5,434	5,795	6,752
\$30,000 under \$50,000.....	755	759	821	637	1,061	877	792	1,134	1,266	1,627
\$50,000 under \$100,000.....	136	150	161	130	182	161	179	191	229	317
\$100,000 under \$1,000,000.....	5	4	5	6	5	5	6	4	6	12
\$1,000,000 or more.....	5	6	3	4	4	3	5	7	9	19
Returns with no adjusted gross income.....	31	32	64	28	76	53	64	39	81	92
PARTNERSHIP PROFIT										
Grand total.....	9,553	9,393	9,964	9,910	10,220	9,757	9,719	10,210	10,342	10,862
Returns with adjusted gross income, total.....	9,511	9,369	9,937	9,933	10,177	9,706	9,702	10,186	10,317	10,801
Under \$600.....	21	17	14	20	21	18	13	14	118	11
\$600 under \$1,000.....	40	39	30	40	33	33	27	23	20	19
\$1,000 under \$2,000.....	183	158	169	163	152	134	112	114	101	89
\$2,000 under \$3,000.....	262	268	282	284	252	244	180	180	181	180
\$3,000 under \$4,000.....	475	396	366	391	342	334	283	237	242	196
\$4,000 under \$5,000.....										
\$5,000 under \$6,000.....	516	441	471	435	460	403	379	363	358	270
\$6,000 under \$7,000.....			434	526	477	436	388	355	358	324
\$7,000 under \$8,000.....			428	413	348	346	338	376	357	365
\$8,000 under \$9,000.....			357	352	347	352	358	405	368	357
\$9,000 under \$10,000.....	2,018	1,932	368	313	387	375	342	353	359	351
\$10,000 under \$15,000.....			353	377	319	327	325	353	308	295
\$15,000 under \$20,000.....	1,262	1,329	1,393	1,333	1,406	1,336	1,316	1,410	1,396	1,411
\$20,000 under \$30,000.....	900	951	984	993	945	1,080	963	1,066	1,108	1,081
\$30,000 under \$50,000.....	2,428	2,498	2,693	2,967	2,883	2,810	2,934	3,162	3,185	3,716
\$50,000 under \$100,000.....	865	938	1,033	1,078	1,269	1,018	1,072	1,177	1,255	1,513
\$100,000 under \$500,000.....	430	404	442	422	530	431	527	452	493	618
\$500,000 under \$1,000,000.....	24	15	19	19	26	15	21	15	17	21
\$1,000,000 or more.....	16	9	11	9	15	11	21	9	13	14
Returns with no adjusted gross income.....	3	24	27	17	24	11	18	24	25	60
NET GAIN FROM SALE OF CAPITAL ASSETS*										
Grand total.....	5,126	4,991	4,128	4,879	6,797	6,006	6,201	6,821	7,468	8,909
Returns with adjusted gross income, total.....	5,034	4,875	4,048	4,792	6,667	5,814	6,163	6,625	7,299	8,745
Under \$600.....	25	25	23	38	64	35	29	34	30	32
\$600 under \$1,000.....	32	36	31	40	41	39	44	39	37	36
\$1,000 under \$2,000.....	129	161	161	132	176	152	167	177	168	153
\$2,000 under \$3,000.....	161	166	196	173	166	166	206	182	206	205
\$3,000 under \$4,000.....	160	178	154	227	220	199	243	238	209	213
\$4,000 under \$5,000.....										
\$5,000 under \$6,000.....	166	158	167	200	223	191	234	196	223	217
\$6,000 under \$7,000.....			159	171	206	184	218	204	213	231
\$7,000 under \$8,000.....			147	163	173	173	234	198	226	214
\$8,000 under \$9,000.....			121	160	180	188	171	171	206	243
\$9,000 under \$10,000.....	738	724	109	153	193	170	229	189	222	222
\$10,000 under \$15,000.....			122	131	175	146	211	170	181	216
\$15,000 under \$20,000.....	505	484	429	478	692	597	811	702	820	889
\$20,000 under \$30,000.....	315	316	316	345	450	390	465	541	541	612
\$30,000 under \$50,000.....	996	903	701	865	1,254	1,042	1,602	1,237	1,429	1,823
\$50,000 under \$100,000.....	584	584	451	543	804	658	913	621	823	1,072
\$100,000 under \$500,000.....	787	753	602	651	1,050	911	1,401	1,062	1,113	1,477
\$500,000 under \$1,000,000.....	173	154	151	132	222	241	360	276	238	366
\$1,000,000 or more.....	248	242	133	278	276	267	465	376	413	536
Returns with no adjusted gross income.....	102	116	80	87	130	190	128	206	170	165

*For 1955-63 data, excludes small amounts of wages not subject to withholding reported as other income see Form 1040A. For 1955-63, salaries and wages are net of excludable sick pay and certain employee business expenses, but for 1964, the amount is a gross figure.

†Excludes dividends reported on Form 1040A. For 1964, excludes dividends reported with other income on page 1, Form 1040, but not specifically identified in a separate schedule.

‡Excludes interest reported on Form 1040A. For 1964, excludes interest reported with other income on page 1, Form 1040, but not specifically identified in a separate schedule.

*Net gain from sales of capital assets reported in adjusted gross income.

INDIVIDUAL INCOME TAX RETURNS, 1955-1964

Table 39.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES—Continued

States	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964
ADJUSTED GROSS INCOME (LESS DEFICIT)—Continued	(Million dollars)									
New Jersey.....	10,304	11,135	11,657	11,864	12,857	13,303	14,076	14,926	15,811	16,729
New Mexico.....	960	1,013	1,030	1,138	1,210	1,215	1,245	1,348	1,446	1,538
New York.....	30,428	32,208	33,893	34,017	37,042	38,036	40,017	41,477	43,324	46,328
North Carolina.....	3,985	4,231	4,467	4,456	5,033	5,267	5,070	5,960	6,399	7,036
North Dakota.....	575	673	676	704	727	736	727	736	827	897
Ohio.....	15,918	16,920	17,389	18,310	17,921	18,472	18,671	19,570	20,672	22,099
Oklahoma.....	2,373	2,763	2,872	2,933	3,170	3,203	3,441	3,445	3,608	4,036
Oregon.....	2,501	2,749	2,584	2,836	3,096	3,186	3,400	3,400	3,743	4,127
Pennsylvania.....	17,358	18,815	19,514	19,968	20,420	20,634	20,833	21,759	22,873	24,560
Rhode Island.....	1,350	1,350	1,335	1,491	1,681	1,666	1,666	1,731	1,893	2,000
South Carolina.....	1,839	1,954	2,068	2,058	2,234	2,395	2,580	2,788	2,935	3,241
South Dakota.....	646	672	694	700	742	783	900	891	944	987
Tennessee.....	3,296	3,674	3,776	3,765	4,003	4,434	4,552	5,122	5,150	5,662
Texas.....	11,582	12,592	12,964	12,762	13,435	13,576	14,328	15,439	16,332	17,258
Utah.....	1,042	1,155	1,211	1,282	1,338	1,438	1,656	1,659	1,749	1,887
Vermont.....	406	481	488	483	521	538	559	569	632	692
Virginia.....	4,385	4,752	4,997	5,051	5,477	5,818	6,155	6,438	7,129	7,764
Washington.....	4,203	4,227	4,666	4,996	5,240	5,321	5,695	6,012	6,303	6,862
West Virginia.....	2,498	2,698	2,708	2,931	3,231	3,404	3,388	3,778	3,770	4,273
Wisconsin.....	5,480	5,916	6,158	6,121	6,691	6,967	6,992	7,417	7,730	8,309
Wyoming.....	436	493	543	515	565	566	593	586	630	640
Other areas ¹	157	221	381	434	611	626	698	812	980	791
INCOME TAX AFTER CREDITS										
United States ¹	29,654	32,706	34,382	34,351	38,653	39,545	42,271	44,893	48,200	47,160
Alabama.....	265	294	323	342	374	384	399	436	473	480
Alaska.....	32	32	38	39	42	56	56	60	64	64
Arizona.....	141	166	183	194	235	254	275	299	321	303
Arkansas.....	134	160	183	167	183	183	183	209	221	228
California.....	3,203	3,374	3,651	3,816	4,422	4,517	4,955	5,281	5,714	5,566
Colorado.....	261	312	308	329	359	399	464	456	476	438
Connecticut.....	630	711	727	720	803	839	899	947	1,046	1,019
Delaware.....	155	162	164	153	169	167	171	—	194	214
District of Columbia ²	205	213	213	213	275	275	275	275	270	273
Florida.....	521	544	713	719	847	851	936	1,002	1,090	1,139
Georgia.....	355	385	419	437	490	517	554	616	693	723
Hawaii.....	84	92	101	102	129	154	187	167	177	175
Idaho.....	70	89	83	94	103	104	100	108	118	107
Illinois.....	2,190	2,612	2,695	2,867	2,993	3,154	3,326	3,424	3,982	3,982
Indiana.....	778	852	894	826	942	997	1,020	1,111	1,197	1,156
Iowa.....	323	351	382	436	453	477	503	508	539	536
Kansas.....	296	303	322	362	373	396	427	450	485	440
Kentucky.....	299	327	371	351	378	376	402	451	472	468
Louisiana.....	377	368	427	412	502	448	479	502	582	542
Maine.....	99	123	129	128	134	148	157	167	167	173
Maryland ³	564	647	676	685	788	802	1,115	1,252	1,073	1,083
Massachusetts.....	1,023	1,053	1,111	1,125	1,283	1,362	1,411	1,403	1,587	1,520
Michigan.....	1,688	1,639	1,865	1,607	1,821	1,908	1,892	2,107	2,315	2,361
Minnesota.....	479	526	550	565	619	641	691	707	765	733
Mississippi.....	102	120	119	128	156	164	166	189	217	213
Missouri.....	707	746	759	782	864	884	939	980	1,087	1,014
Montana.....	93	97	109	100	122	110	120	119	130	119
Nebraska.....	178	191	190	204	242	262	302	291	310	291
Nevada.....	63	69	74	76	81	89	110	125	149	144
New Hampshire.....	83	91	101	102	115	125	133	141	156	146
New Jersey.....	1,246	1,412	1,467	1,539	1,739	1,799	1,909	2,028	2,180	2,102
New Mexico.....	96	106	106	120	147	157	157	162	173	162
New York.....	4,236	4,435	4,435	4,435	5,077	5,077	5,629	5,779	6,107	5,969
North Carolina.....	391	381	417	405	500	520	578	604	705	696
North Dakota.....	51	61	64	73	73	75	75	89	95	98
Ohio.....	1,979	2,149	2,219	2,041	2,295	2,385	2,433	2,558	2,738	2,667
Oklahoma.....	2,079	2,301	2,299	2,299	2,363	2,363	2,424	2,507	2,577	2,677
Oregon.....	285	332	292	344	387	383	392	418	471	476
Pennsylvania.....	2,080	2,373	2,490	2,368	2,586	2,586	2,635	2,776	2,973	2,945
Rhode Island.....	100	108	105	172	162	162	186	209	215	231
South Carolina.....	160	175	180	182	226	227	257	292	310	313
South Dakota.....	60	63	69	80	89	94	107	110	110	87
Tennessee.....	325	378	390	405	456	474	509	613	606	601
Texas.....	1,285	1,405	1,536	1,541	1,689	1,693	1,866	1,973	2,108	2,026
Utah.....	134	153	153	153	153	153	153	153	153	153
Vermont.....	41	49	46	47	55	56	62	60	71	72
Virginia.....	440	521	543	559	633	630	734	813	870	885
Washington.....	501	545	565	574	661	661	734	811	828	781
West Virginia.....	255	264	279	292	337	337	373	383	403	403
Wisconsin.....	526	586	616	707	805	826	843	891	896	954
Wyoming.....	50	59	61	60	65	65	71	72	74	70
Other areas ⁴	12	17	49	49	49	49	49	49	122	92

¹ Includes data for "Other areas" described in footnote 5.² For 1962, data for Delaware are not shown separately. However, the data are included in the United States totals.³ For 1961-62, data for District of Columbia are included in the statistics for Maryland.⁴ For 1955, data for returns from Puerto Rico and Canal Zone are included in the statistics for Florida. In subsequent years they are included in "Other areas."⁵ Includes data for returns of bona fide residents of Puerto Rico, U. S. citizens residing abroad, in the Virgin Islands, and in Panama Canal Zone except for year 1960.

Explanation of Classifications and Terms

CLASSIFICATIONS

Adjusted gross income classes

The amount of adjusted gross income reported by the taxpayer on his return was the basis for classifying data for the size of income. Deficit and a breakeven in adjusted gross income were considered "No adjusted gross income" and appear as a separate class. Whenever taxable and nontaxable data are combined by size of income, the nontaxable data are distributed in the class denoted by the amount of adjusted gross income reported, although when shown separately, data from nontaxable returns with \$5,000 or more adjusted gross income are grouped in one class.

Marital status of taxpayer

Marital status was determined by the taxpayer as of the last day of his tax year or the date of the death of a spouse. The five marital classifications--joint returns of husbands and wives, separate returns of husbands and wives, returns of heads of household, returns of surviving spouse, and returns of other single persons--were based on the marital condition indicated by the taxpayer with regard to name (or names) of taxpayer, joint signatures, exemption for the taxpayer or for himself and spouse, check mark denoting status as head of household or surviving spouse, and any other relevant data.

Joint returns of husbands and wives were those on which a married couple reported their combined income, or were returns of married couples only one of which had income but, nevertheless, exemptions for both could be claimed.

Separate returns of husbands and wives were returns of married persons, each of whom filed a return independent of his spouse and reported only his own income, exemptions, and tax. Returns with community income divided between husband and wife were given this classification. Also included under this classification, were returns of married taxpayers electing not to file a joint return, but to claim the spouse's exemption where the spouse had no income and was not the dependent of another taxpayer.

Returns of heads of household were returns of unmarried persons (or one married to a nonresident alien) who furnished more than half the maintenance of a home which was his residence and which he shared with any related persons for whom he was entitled to the deduction for an exemption (except multiple support), or shared with his unmarried child, grandchild, or stepchild even though not a dependent, or who paid over half the cost of maintaining a household which was the principal abode of his parents, if either of them qualified as a dependent.

Returns of surviving spouse were returns of widows and widowers who indicated this status. A surviving spouse is a taxpayer whose spouse died during either of two preceding tax years and who had not remarried, but who had maintained as his home a household which was also the principal abode of his child or stepchild for whom the taxpayer was entitled to the deduction for exemption.

Returns of single persons not head of household or surviving spouse were those of other unmarried individuals.

Returns with standard deduction or with itemized deductions

Standard deduction returns included (1) Form 1040A returns, (2) Form 1040 returns with adjusted gross income under \$5,000 on which the income tax was determined from the tax table, and (3) Form 1040 returns with adjusted gross income of \$5,000 or more on which the taxpayer elected to use the standard deduction.

Returns with "No adjusted gross income", classified as standard deduction returns in years prior to 1961, have been classified separately since 1961.

Returns with itemized deductions were Form 1040 returns with adjusted gross income against which itemized nonbusiness deductions were claimed by the taxpayer in the computation of his taxable income. A relatively few separate returns of married persons who had neither standard nor itemized deductions were included in this classification because it was assumed that the other spouse itemized.

Size of selected sources of income or loss

For distributions of the number of returns with selected sources of income or loss in adjusted gross income, returns were divided into categories according to the size of a specific income or loss. The size intervals are narrow at the lower end of the scale so that small amounts are adequately classified.

States

Classification by States was based on the district in which the returns were filed. Internal Revenue districts, or groups of districts, are identical with State boundaries, except that the District of Columbia was a part of the Baltimore, Maryland, Internal Revenue District. The Office of International Operations had charge of returns with addresses outside the 50 States. These returns included those from Puerto Rico, Virgin Islands, Panama Canal Zone, and returns with foreign addresses, all of which were classified as "Other areas."

Taxable and nontaxable returns

Taxable returns had an income tax remaining after the allowable tax credits were deducted. If the tax after credits was greater than zero, the return was classified as a taxable return.

Nontaxable returns had no income tax remaining after tax credits. Some nontaxable returns had income tax before credits which was eliminated by the tax credits. Many nontaxable returns showed an amount of self-employment tax; however, the self-employment tax was disregarded for this classification.

Taxpayers age 65 or over

In order to distinguish returns filed by taxpayers age 65 or over, the additional exemption for age was used whenever claimed on a return. In the case of joint returns of husbands and wives, some had only one additional exemption for age 65 or over while others had two additional exemptions for age, indicating that both husband and wife were over 65 years of age. Whether one or two age exemptions was claimed, the return was considered a return of a taxpayer 65 years or more of age.

Tax rate classes

This classification applied to the percentage rates used in computing income tax before credits based on the amount of taxable income. The class intervals coincide with the percentage rates of the three income tax rate schedules mentioned below.

Tax rate schedules

The three tax rate schedules designed for individual income tax apply to (1) joint returns and returns of surviving spouse, (2) separate returns of husbands and wives and returns of single persons not head of household or surviving spouse, and (3) returns of heads of household. These schedules are reproduced at the end of this report.

Type of taxpayer

Taxpayers made prepayments toward their tax liability through tax withheld from wages and payments on 1964 declarations of estimated tax. Any balance due was payable when the return was filed. Some taxpayers made no prepayments of tax (about one of every nine returns). In table 12, returns were separated into four categories according to the following combinations of prepayments of tax: (1) only tax withheld, (2) tax withheld and payments on declarations, (3) only payments on declarations, and (4) neither tax withheld nor payments on declarations. The first three combinations were shown for returns with an overpayment of tax, all combinations were shown for returns with tax due at time of filing, and all combinations were shown for returns with neither overpayment nor tax due.

EXPLANATION OF TERMS

Adjusted gross income

Adjusted gross income was gross income from all sources that are subject to income tax minus (1) ordi-

nary and necessary expenses of operating a trade or business, (2) expense deductions attributable to rents and royalties, (3) expenses of outside salesmen attributable to earning salary or other compensation, (4) expenses of travel, meals, and lodging while away from home overnight paid by an employee with respect to services rendered, (5) transportation cost related to the performance of services as an employee, (6) expenses for education required to maintain salary, status, or present employment, (7) expenses paid or incurred in connection with service as an employee under a reimbursed or other expense allowance arrangement with the employer, (8) exclusion of allowable sick pay if the sick pay was included in gross salary, (9) depreciation and depletion allowed life tenants and income beneficiaries of property held in trust, (10) deductible losses from sales of capital assets, and other property, (11) deduction equal to 50 percent of the excess of net long-term capital gain over net short-term capital loss, (12) net operating loss deduction, (13) contributions to a retirement fund by the self-employed, and (14) reasonable expenses incurred in moving from old residence to new residence at new place of employment.

Alternative computation of tax liability

An alternative computation of the tax was afforded taxpayers on the long-term capital gains portion of their income. This alternative computation limited the tax on net long-term capital gains in excess of any net short-term capital losses to 25 percent. The portion of the income deemed ordinary income was still taxed at the normal tax and surtax rates. Under the alternative computation, half the excess described above was included in taxable income and the tax before credits was half of the included portion of the excess plus an amount calculated by applying the normal tax and surtax rates to the balance of taxable income.

Providing there were some capital gains, the alternative computation of tax was advantageous if taxable income other than capital gains exceeded \$40,000 on joint returns and returns of surviving spouse, \$32,000 on returns of heads of household, or \$20,000 on separate returns of other persons. These were the points at which the marginal combined normal tax and surtax rates on the different rate schedules exceeded 50 percent.

Business or profession net profit or net loss

This source was reported by individuals who were sole proprietors of a business or members of a profession, and who did not elect to be taxed as a corporation. When there were two or more sole proprietorship businesses operated by the taxpayer, the single amount of profit or loss included in adjusted gross income represented the combined profits and losses from all business activities. The sole proprietor was required to exclude dividends from the business receipts and to report them with dividend income for the purpose of dividend exclusions and tax credit.

Business expenses deductible from business receipts included such items as cost of goods sold, salaries and wages paid employees, interest on business indebtedness, taxes on business and business property, bad debts arising from sales or services, depreciation, obsolescence, de-

pletion, casualty losses on business property, rent, repairs, supplies, advertising, selling expense, insurance, and other costs of operating the business. Compensation of the sole proprietor was not allowed as a business deduction and the net operating loss deduction was not reported among the business expenses.

Capital gain and loss

Net short-term gain or loss.--Gains and losses from sales or exchanges of capital assets held six months or less were considered to be short-term. Gains and losses from current year transactions were combined with (1) any capital loss carryover from the five preceding years, and (2) any net short-term gain or loss received from partnerships or fiduciaries to obtain the net short-term gain or loss.

Net long-term gain or loss.--Gains and losses from sales or exchanges of capital assets held more than six months were considered to be long-term. Gains and losses from current year transactions were combined with (1) any net long-term gain or loss received from partnerships or fiduciaries, and (2) any capital gain dividends received from regulated investment companies to obtain the net long-term gain or loss.

Capital loss carryover from 1959-1963.--This carryover was that portion of the net capital loss sustained in the 5-year period preceding 1964 which the taxpayer had been unable to offset against either his capital gains or the \$1,000 maximum deduction for net capital loss in computing adjusted gross income for tax years subsequent to the year in which the capital loss arose. The carryover was reported with and treated as a short-term capital loss in the current year. (See definition of "net loss from sales of capital assets" for the new treatment of capital losses carried over from 1964.)

Net loss from sales of capital assets before statutory limitation.--This was the entire loss reported on returns with a net capital loss (in adjusted gross income) resulting from the combination of net gains and losses, both short-term and long-term. The limitations applied to this amount are described in the definition of "net loss from sales of capital assets."

Net long-term capital gain in excess of net-short-term capital loss.--This was the entire amount of net long-term gain in excess of any net short-term loss computed for each return having these conditions regardless of what tax computation was used. Only one-half of the excess was included in adjusted gross income. However, since the tax on this portion of the excess cannot exceed 50 percent, the maximum rate on the excess long-term gain is, in effect, 25 percent.

One-half excess net long-term gain.--Although this term represents that portion of the net long-term capital gain included in adjusted gross income, in these statistics it is used only to describe the capital gains portion of tax base on alternatives tax computation returns. In reality, this amount is taxed at 50 percent which results in the overall effective rate on long-term gains of 25 percent. (See examples 2 and 3 on page 67 of section 3.)

Net gain from sales of capital assets.--Such gain included in adjusted gross income was the amount of gain from sales or exchanges of property treated as capital assets. In computing this gain, the net short-term gain or loss was combined with the net long-term gain or loss

and the resultant gain if long-term was reduced 50 percent. The amount of net gain in adjusted gross income conforms to one of several conditions, namely, (a) 50 percent of the excess net long-term gain over net short-term loss occurring on certain returns, (b) on returns with only a net long-term gain, 50 percent thereof, (c) on returns with both net short- and long-term gain, the entire amount of net short-term gain combined with 50 percent of the net long-term gain, (d) on returns with only a net short-term gain, the entire net gain, and (e) the entire excess of net short-term gain over net long-term loss on other returns.

Net loss from sales of capital assets.--This source reported as a component of adjusted gross income was the deductible loss resulting from sales or exchanges of property treated as capital assets. To determine the deductible loss, the net short-term gain or loss was merged with the net long-term gain or loss, and the excess loss was allowed to the extent of the smallest of (1) amount of capital loss, (2) taxable income (adjusted gross income if tax table was used) computed without regard to capital gains and losses and the deduction for personal exemptions, or (3) \$1,000.

Prior to 1964, any part of the capital loss incurred in the taxable year which was not deductible because of the limitation could be carried forward for 5 succeeding years as a short-term capital loss to the extent that it was not absorbed by capital gains in the intervening years. Current year losses were offset against gains before the carryover became available. If the carryover was not eliminated in the 5-year period, the remaining loss could not be used.

The Revenue Act of 1964 provided two major changes in the law on capital losses. A capital loss incurred in tax year 1964 or later years could be carried over indefinitely until absorbed. The loss carryover is now treated as a long-term or short-term loss in the years to which carried, depending upon its nature in the year incurred.

Contributions

Contributions deductible from adjusted gross income were gifts to organizations created in the United States or its possessions, or under its laws, and operated for religious, charitable, scientific, literary, or educational purposes exclusively, or for the prevention of cruelty to children or animals, and gifts to veterans' organizations or to governmental agencies which use the gifts for public purposes. Individuals who were members of a partnership also included their pro rata share of contributions made by their partnerships.

Prior to 1964, the deduction for contributions generally could not exceed 20 percent of adjusted gross income; however an extra 10 percent was deductible if it consisted of contributions to churches, convention or association of churches, Salvation Army, tax-exempt educational institutions, tax-exempt hospitals, and certain organizations engaged in continuous medical research in conjunction with hospitals.

The Revenue Act of 1964 allowed a deduction for all contributions up to 30 percent of adjusted gross income with the general exception of contributions to private foundations which were still subject to the 20 percent limitation. The new law also provided that contributions

exceeding the 30 percent limitation (in the year paid) could be carried over to be deducted in subsequent years.

Credit on 1965 tax

This credit, requested on Forms 1040, was that part of the overpayment of 1964 tax which taxpayers specifically requested be credited to their estimated income tax for 1965.

Deficit (in adjusted gross income)

This deficit occurred when the deductions allowed for the computation of adjusted gross income, as stated above, exceeded the gross income.

Dividends in adjusted gross income

Dividends in adjusted gross income were distributions of cash, property, services, accommodations, etc., by a corporation from its earnings to individual taxpayers, excepting dividends not exceeding \$200 per return in other income on Forms 1040A. As a result of the Revenue Act of 1964, the maximum exclusion of qualifying dividends was increased to \$100 per taxpayer. On joint returns, if both husband and wife received qualifying dividends, each excluded up to \$100 against his respective dividend income. All dividends qualified for the exclusion unless they fell under Section 116(b) of the Internal Revenue Code of 1954.

Dividends did not include the so-called dividends on deposits or withdrawal accounts in mutual savings banks, cooperative banks, domestic building and loan or savings and loan associations, and credit unions. This type of income was considered interest for income tax purposes.

Employee business expenses

An employee was allowed a deduction in the computation of adjusted gross income for business expenses incurred in connection with his employment. Expenses which qualified included:

- (1) cost of travel, meals, and lodging while away from home in the performance of service as an employee,
- (2) any other expenses to the extent covered by a reimbursement or expense allowance arrangement with the employer,
- (3) business transportation costs, other than commuting, and
- (4) outside salesman's expenses of soliciting business for his employer.

If the employee accounted his deductible expenses to his employer, he was not required to report the reimbursement in income, except for any amount of reimbursement in excess of expenses. Likewise, he was not required to show the expenses on the tax return except those expenses in excess of the reimbursement.

Certain employee business expenses (listed in the definition of "Other deductions") were not deductible in the computation of adjusted gross income, but were deductible as an itemized deduction in the computation of taxable income.

Employee moving expenses

A provision of the Revenue Act of 1964 allowed an employee to deduct in the computation of adjusted gross income the reasonable expenses incurred in moving from his old residence to his new residence at his new place of employment. Expenses deductible included those for moving household goods and personal effects, and the cost of transportation, meals, and lodging of the taxpayer and members of his household en route to his new residence.

In order for a taxpayer to qualify for the deduction: (a) his new place of work had to be at least 20 miles further from his former residence than was his old principal place of work; and

(b) he must have been employed on a full-time basis for at least 39 weeks during the 12-month period immediately following his arrival in the general location of his new place of work. If at the time of filing he had not yet met this test, he could claim the deduction, but the amount of the deduction was reportable as income in the next tax year if he subsequently failed to qualify. Otherwise, he could claim the deduction on an amended return after actually meeting the test.

If the employer reimbursed moving expenses, any excess reimbursement must have been included in the taxpayer's gross income. If the reimbursement was less than the expense, the taxpayer deducted the difference. If the reimbursement equaled the expenses, neither item had to be reported.

Exemptions

In the computation of taxable income, exemptions were allowed for the taxpayers and their dependents, and additional exemptions were allowed for taxpayers who were 65 or over and for taxpayers who were blind.

A \$600 exemption was allowed for the taxpayer, the taxpayer's spouse, and for each child (including a step-child or an adopted child) who was under 19 years of age, or who was a student regardless of age, if the taxpayer furnished more than half the support. If the child was 19 or over and not a student, an exemption was allowed only if the child had less than \$600 gross income for the year and the taxpayer furnished more than half the support.

An exemption of \$600 was also allowed for any dependent who had less than \$600 gross income, and who received more than half his support from the taxpayer if the dependent was (1) a close relative as outlined in Section 152 of the Internal Revenue Code, or (2) any person who lived in the taxpayer's home for the entire year and who was a member of his household, whether or not related to the taxpayer.

An exception to the support test for a dependent provided that where the individual was supported by several persons, none of whom contributed more than half the support, any one of the group who had contributed more than 10 percent of the support could claim the exemption, if each of the others who contributed more than 10 percent declared in writing that he would not claim the exemption for the year.

To qualify as a dependent, an individual must have been either a citizen or resident of the United States; a resident of Canada, Mexico, the Republic of Panama, or the

Canal Zone; or an alien child adopted by and living with a United States citizen abroad.

The birth or death of a dependent during the year did not affect the exemption for him, if the support and other tests were met for the part of the year during which the dependent lived.

Besides the "personal" exemption for the taxpayer and spouse, an additional \$600 exemption was allowed for each taxpayer or spouse who was age 65 or over, and each taxpayer or spouse who was blind. A taxpayer could file a separate return and claim the exemptions for the spouse (including those for age and blindness) only if the spouse had no gross income and was not a dependent of another taxpayer. Exemptions for age and blindness were not allowed for any dependents.

The total number of exemptions shown in this report includes a duplication of exemptions for certain individuals. These individuals were (1) dependents (of another individual) who had less than \$600 gross income, but filed a return to obtain a refund of tax withheld on wages, and (2) child dependents (under 19 or a student) who were required to file a return because their gross incomes were \$600 or more. This particular group of individuals is counted twice, as a dependent on another taxpayer's return, and as a taxpayer on their own return.

Farm net profit or net loss

This source was reported by individuals who were sole proprietors of a farm and who did not elect to be taxed as a corporation. When there were two or more sole proprietorship farms operated by the taxpayer, the single amount of profit or loss included in adjusted gross income represented the combined profits and losses from farm business activities.

Farm business receipts included sales of market livestock and produce raised and held primarily for sale and other farm income including such items as merchandise received for produce, machine work, breeding fees, wood and lumber, other forest products, patronage dividends, rebates or refunds, agricultural program payments and other farm items.

Farm business expenditures deductible from farm business receipts were the ordinary and necessary costs of operating a farm for profit. These included such items as labor hired, feed bought, seeds and plants bought, machine work hired, supplies bought, tying material, containers, insect and disease control, machinery expense, farm building and fence repairs, livestock expenses, fertilizer bought, veterinary, fuel, light, power, taxes, insurance, premiums, interest paid, rent, cash, hauling hired, auto and truck, and other.

Income tax after credits

Tax after credits was the income tax liability excluding the self-employment tax and was the criterion upon which taxable and nontaxable returns were classified. It was after the deduction for income tax credits, but prior to the year-end adjustments for tax withheld from wages and payments on declaration which determined the overpayment or tax due status.

Income tax before credits

In general, tax before credits was based on the taxable income and was computed at the prescribed rates. It was either (1) the regular combined normal tax and surtax including tax from the optional tax tables, (2) the tax computed under the alternative method, (3) the tax computed using the new income averaging provisions, or (4) tax computed by individuals affected by two sets of rates (those in effect prior to 1964, and those for 1964), before such amounts were reduced by tax credits. Tax before credits did not include the self-employment tax.

Interest paid

Interest paid was deductible for interest on personal debts, mortgages, bank loans, and installment purchases of real or personal property, but did not include that paid on money borrowed to buy tax-exempt securities or single premium life insurance and endowment contracts. Interest relating to business, royalties, and rentals was reported in their respective schedules.

Interest received

Interest received was the taxable portion of interest from bonds, debentures, notes, mortgages and personal loans, interest received or credited on bank deposits, savings accounts, and deposits in organizations listed above, as well as partially tax-exempt interest and interest from tax-free covenant bonds received directly or through partnerships and fiduciaries. Excluded were small amounts of interest (not more than \$200 per return) reported in other income on Form 1040A returns.

Medical and dental expense

This deduction was allowed from adjusted gross income with certain limitations. Expenditures considered for this deduction were the actual amounts paid during the tax year for health care of the taxpayer, his spouse, dependents, and any other person who could be claimed as a dependent except for the fact that he or she had \$600 or more of gross income or filed a joint return with his or her spouse. Such expenses included payments to physicians, surgeons, dentists, nurses, oculists, chiropractors, osteopaths, hospitals, premium paid on health and hospital insurance, cost of x-rays, laboratory fees, diagnoses, therapy treatment, psychiatric care, dentures, crutches, hearing aids, and the like. Any insurance received on account of medical expenses incurred reduced the cost which could be considered as medical expenses actually paid by the taxpayer.

With the exception of the special group of individuals mentioned below, amounts paid for drugs and medicines were included in medical expenses only to the extent that they exceeded 1 percent of adjusted gross income. The deduction allowed for medical expenses (including the excess drug expense) was the amount of such expenses in excess of 3 percent of adjusted gross income.

There were special rules for any taxpayer who was 65 years of age or over, for married couples who filed a joint return if either was 65 or over, and dependent

parents 65 or over. Prior to 1964, medical expenses for these individuals were not limited to the excess of 3 percent of adjusted gross income; however, the limitation on medicine and drugs was in effect. The Revenue Act of 1964 removed the 1 percent limitation for these individuals, so that all their expenses were deductible for 1964.

The maximum deduction allowed was \$5,000 multiplied by the number of exemptions other than those for age and blindness, but could not exceed \$20,000 for husband and wife filing a joint return, for head of household, or for surviving spouse, nor could it exceed \$10,000 for other single persons or for married persons filing separate returns.

If the taxpayer was 65 years of age or over and disabled and was head of household, surviving spouse, or other single person, or married but filing a separate return, a maximum deduction not in excess of \$20,000 was allowed. On joint returns, if only one spouse was 65 years or over and disabled, the maximum was still \$20,000. If both were 65 or over and both disabled, the maximum allowed was \$40,000, but not more than \$20,000 medical expense for each could be taken.

Net gain or loss from sales of property other than capital assets

The amount of this source in adjusted gross income resulted from sales or exchanges of property which was either not a capital asset or was not treated as a capital asset. It includes net loss from section 1231 property. Each taxpayer included his share of such gain or loss received through partnerships and fiduciaries. Net gain from these transactions was included in its entirety and the net loss was fully deducted in computing adjusted gross income. Losses on sales or exchanges of small business investment company stock were ordinary losses rather than capital losses. Also, losses on small business stock were ordinary losses to the original holders; however, this ordinary loss is limited to \$25,000 on separate returns and to \$50,000 on joint returns.

Net income or loss from rents

This source, although reported in a schedule that included royalty income, was separated from the latter in order that each source might be shown independently. Rent income (or loss) constituted a part of adjusted gross income to the extent that the gross rents received exceeded the deductions for depreciation, repairs, maintenance, interest, taxes, commissions, advertising, fuel, insurance, janitor service, and other allowable expenses related to the rented property. Income from rents when combined with income from royalties will not be equivalent to the rents and royalties income published prior to 1960 due to the different procedure for arriving at a net figure.

Net income or loss from royalties

This income or loss was separated from the rent income so that the net income from royalties reported in adjusted gross income would be known. Gross royalties included revenues from oil, gas, and other mineral

rights, revenue from patents, copyrights, on literary works, trademarks, formulae, and so on. Deductions against gross royalties were made for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. As stated above, income from royalties when combined with income from rents will not be comparable with income from rents and royalties for years prior to 1960.

Normal tax and surtax

The income tax imposed upon the taxable income of individuals by the Internal Revenue Code of 1954, as amended by the Revenue Act of 1964 is divided into two sections. The first section is a normal tax of 3 percent of taxable income. All taxpayers with taxable income pay the first part of their tax liability at this rate. The second section of the income tax is the surtax which is levied on a scale graduated in relation to size of taxable income. To facilitate computation, the normal tax and surtax rates are combined in the tax tables furnished the public.

Ordinary gain from sales of depreciable property

Included here was that portion of gain not treated as capital gain from sales of depreciable property specified in Sections 1245 and 1250 of the Internal Revenue Code. The first section provides that gain from sales of certain depreciable property (which prior to 1962 was all treated as capital gain) was taxable as ordinary income to the extent of depreciation deducted after 1961. The property covered included depreciable property (other than livestock) which was either personal property or other tangible property (not including a building or its structural components) used as an integral part of (a) manufacturing, (b) production, (c) extraction, or (d) the furnishing of transportation, communications, electrical energy, gas, water, or sewage disposal services. Such other tangible property also included research facilities used in connection with the activities in (a) - (d) above. For 1964, elevators and escalators were added to section 1245 property.

The second section, applicable to taxable years beginning in 1964, covered intangible real property (such as a leasehold of land) and such tangible property as buildings and their structural components. The amount of gain treated as ordinary income was an applicable percentage of the lower of (a) the gain realized, or (b) the excess of depreciation deductions claimed after 1963 over what would have been taken under the straight line method. The applicable percentage was 100 percent minus one percentage point for each full month the property was held over 20 full months. Thus, the applicable percentage, and consequently the amount taxable as ordinary income, decreased the longer the property was held and was nonexistent after ten years. However, if the property was held one year or less, the entire depreciation (not the excess over straight-line) was treated as ordinary income.

Other deductions

Included here were all other nonbusiness deductions allowed against adjusted gross income not elsewhere

reported. These included the limited deduction for cost of child care in the case of employed women and widowers; loss from theft; casualty losses resulting from fire, storm, or other physical forces; and uninsured casualty and theft losses of business property and capital assets held for production of income for more than 6 months. Other items were alimony paid; expenses incurred in the collection of income or for the management, conservative, or maintenance of property held for the production of income subject to tax; taxpayer's share of interest and taxes paid by a cooperative apartment corporation; gambling losses not in excess of winnings reported in income; amortization of bond premium; expenses connected with taxpayer's employment, for example, dues to unions or professional societies, cost of tools and supplies for the job, and fees to employment agencies; allowable expenses of taxpayer in connection with his employer's business; and unreimbursed expense of education undertaken to maintain or improve skills required to perform duties of present employment status.

Other gain from sales of depreciable property

The excess gain, not treated as ordinary gain, from sales of property specified in Section 1245 or 1250 of the Internal Revenue Code. This gain was included with section 1231 gain and loss. If the net result was a gain, all such gains and losses were treated as capital gains and losses. If the net result was a loss, all gains and losses were treated as gains and losses from sales of property other than capital assets. See definition of Ordinary gain from sales of depreciable property.

Other sources of income

Included here were such items as alimony received, prizes, awards, sweepstakes winnings, gambling profits, recovery of bad debts and taxes deducted in a prior year, insurance received as reimbursement for medical expenses taken in a previous year, the taxpayer's share of distributed or undistributed current year taxable income (exclusive of long-term capital gain) received from a small business corporation which elected not to be taxed as a corporation, net operating loss deduction where that item is not shown separately, net income or loss from estates and trusts and any other income subject to tax for which no entry was provided on the return form. Also included is a total of \$188,021,000 consisting of interest, and dividends in adjusted gross income (not exceeding \$200 per return) reported on 2,822,000 returns, Form 1040A.

Other tax credits

Included in "Other tax credits" for this year was the dividends received credit. The Revenue Act of 1964 provided for a decrease in, and the ultimate elimination (1965) of this tax credit. The credit was 2 percent of qualifying dividends in adjusted gross income with certain limitations. Prior to 1964, the credit had been 4 percent.

Two additional tax credits against income tax were those for partially tax-exempt interest and for tax paid at source on interest from tax-free covenant bonds, but allowed only if nonbusiness deductions were itemized. The remaining credit included here was the "throwback

tax credit" allowed the recipient of an accumulation distribution from a complex trust, whether claimed on a standard or itemized deduction return.

The partially tax-exempt interest credit, allowed for interest on certain securities of the United States, was 3 percent of the amount of partially exempt interest included in adjusted gross income, reduced by the itemized deduction for amortization of bond premium on the bonds. However, the credit could not exceed the smaller of (1) 3 percent of the taxable income, or (2) income tax reduced by credits for foreign tax paid and for dividends received.

Tax credit was allowed for tax withheld at source on tax-free covenant bond interest. The issuing corporation withheld as tax 2 percent of the total interest earned. The taxpayer also included his share of this tax credit allotted to him through partnerships and fiduciaries.

The throwback tax credit was the recipient's pro rata share of taxes paid by a complex trust in preceding tax years which would not have been payable by the trust had the trust in fact made distributions of income currently to the beneficiaries. Income tax paid on accumulation distributions deemed distributed in prior years was not refunded to the trust but was allowed as a credit against the income tax liability of the recipients. Credit in excess of the total tax was treated as an overpayment and as such was refundable.

Overpayment

An overpayment of tax occurred when the sum of the tax withheld and payments on declaration exceeded the combined income tax after credits and the self-employment tax. Overpayment on Form 1040A gave rise to a refund. On Forms 1040, overpayment could be elected as a refund, or as a credit on the subsequent year's estimated tax, or could be requested as part refund and part credit on the estimated tax.

Partnership net profit or net loss

Partnership net profit or loss was reported by persons who were members of a partnership, syndicate, joint venture, or association that did not elect to be taxed as a corporation. The taxpayer's profit or loss from such a partnership was his share of the ordinary income or loss of the enterprise together with payments made to him as salary or for the use of capital. If the individual was a member of more than one partnership, the single amount of partnership profit or loss reported in adjusted gross income was the combination of all his shares, whether actually received or not. The ordinary income of the partnership did not include dividends qualifying for the exclusion, net short- and long-term capital gain or loss, interest on tax-free covenant bonds, and partially tax-exempt interest. The partner's share of each of these items was reported by him in its respective source.

Payments on 1964 declaration of estimated income tax

Such payments were reported on returns, Form 1040. The payments, received with the 1964 Declaration of Estimated Income Tax, Form 1040ES, also included any credit which was applied against the estimated tax by reason of an overpayment of the 1963 tax liability.

Pensions and annuities

Pensions and annuities were the taxable portion of amounts received during the year. The full amount of a pension or annuity received by a retired employee who contributed nothing toward the cost was taxable. If the annuitant contributed to the cost, methods were provided for computing the taxable amount to be reported. The method used depended upon the type of pension or annuity but, in general, an exclusion of a portion of the receipts was provided as recovery of cost.

Refund

A refund of tax included the portion of overpayment requested as refund by taxpayers filing Forms 1040, and all overpayments on Form 1040A. The refund could be requested in cash or United States Savings Bonds, Series E (with any excess over the bond price being refunded in cash). When bonds and cash were both checked on the return, the refund was made entirely in cash. The refund had to be at least \$18.75 before the bond election could be made.

Salaries and wages (gross)

Gross salaries and wages were amounts of compensation for personal services reported in adjusted gross income. In addition to actual salaries and wages, this source is comprised of commissions, bonuses, tips, fees, excess reimbursement over employee business expenses, and the value of nonmonetary payments for services, e.g., merchandise, accommodations, property, etc. Excluded from this source were tax exempt portions of salaries earned abroad.

In earlier editions of this report salaries and wages are net of excludable sick pay and certain expenses connected with employment that were deductible from total salaries and wages in computing adjusted gross income. In addition, salaries and wages not in excess of \$200 and not subject to withholding, reported by taxpayers filing a Form 1040A, were included in Other sources of income.

Self-employment pension deduction

Beginning in 1963, self-employed individuals could contribute to a qualified retirement plan in much the same manner as a corporate employee and could deduct such contributions when computing adjusted gross income.

In general, all self-employed individuals currently subject to the self-employment tax were eligible for this deduction. For purpose of the deduction, self-employed individuals were further distinguished by the law as being employees or owner-employees, the latter being a sole proprietor of an unincorporated trade or business, or a partner who owns more than 10 percent of either the capital interest or the profits interest in the partnership.

The amount of the allowable deduction was measured by earned income. An owner-employee might contribute annually to a pension plan 10 percent of his earned income, or \$2,500, whichever was the lesser. The deduction itself was limited to 50 percent of the contribution but could not exceed \$1,250. Self-employed individuals other than owner-employees were not bound by the \$2,500 limit on contributions, but they were subject to the same limitations regarding the amount of the deduction.

One further limitation was imposed on owner-employees. If they wished to participate in a retirement plan, all employees (excluding part-time and seasonal) with 3 or more years of service must also have been included in the plan.

Self-employment tax

This tax was reported by each individual who had self-employment income of at least \$400 derived from solely owned trade or business and from his share of partnership profits even though these enterprises elected to be taxed as corporations. Citizens employed by foreign governments or international organizations were subjected to self-employment tax on salaries for 1960 and subsequent years. Certain types of income and deductions were not allowed in computing self-employment earnings, such as investment income, capital gain or loss, net operating loss deduction, and casualty losses. The maximum amount subject to social security self-employment tax for 1964 was \$4,800 although this maximum amount was reduced by the amount of wages received on which the social security employee tax had been withheld by an employer. The maximum tax payable was \$259.20. No exemption was allowed against the self-employment income subject to tax and no tax credits applied to this tax. The self-employment tax rate for 1964 was 5.4 percent. This tax was paid regardless of the taxpayer's age and even though Social Security benefits were received by the taxpayer.

Sick pay exclusion

An employee was allowed to exclude from income amounts received under an employer provided wage continuation plan for periods of absence due to injury or sickness. Prior to 1964, the exclusion could not exceed \$100 a week, and if the absence was due to sickness, the exclusion was available only after seven consecutive calendar days of absence (unless the employee was hospitalized for one day during that absence). In the case of personal injury, there was no 7-day waiting period.

The Revenue Act of 1964 tightened the limitations on the amount of sick pay excludable. If an employee received over 75 percent of his weekly rate of wages for absence due to injury or sickness, there was a 30-calendar day waiting period before the exclusion was available. The amount to be excluded thereafter was limited to a rate not to exceed \$100. However, if the employee received 75 percent or less of his weekly rate of wages, the waiting period was only 7 calendar days, but the exclusion for the first 30 consecutive calendar days of absence was limited to a rate not to exceed \$75 a week. After 30 days the weekly rate of exclusion was increased to an amount not to exceed \$100 a week. There was no exclusion for the waiting period regardless of whether the employee was sick or injured, unless he was hospitalized for at least one day during the period of absence.

Standard deduction

A taxpayer was allowed a standard deduction in lieu of itemizing his deductible personal expenses. The taxpayer elected the larger of the regular 10 percent standard deduction or the minimum standard deduction (new for

1964). The "regular" method was 10 percent of adjusted gross income, and the minimum standard deduction was \$200 (\$100 for married filing separately) plus \$100 for each allowable exemption. In neither case could the deduction exceed \$1,000 (\$500 for married filing separately).

Taxpayers who selected the so-called "optional tax table" did not report an amount of standard deduction, as the deduction was already built into those tables. For statistical purposes, a standard deduction was computed for those taxpayers using the larger of the two methods explained above.

Taxable income

This measure was adjusted gross income minus deductions, standard or itemized, and personal exemptions; however, the amount shown in this report is only the positive amount upon which the income tax before credits was computed. Whenever taxable income was a negative amount (producing no tax), it was disregarded. This occurred on some, but not all, nontaxable returns.

Taxable income was reported on itemized deductions returns, and on standard deduction returns with \$5,000 or more adjusted gross income, and transcribed if it was a positive amount. Taxable income was mechanically computed for each return which did not show this item, but disregarded if found to be a negative amount. Returns which did not show taxable income were (1) those Form 1040 and 1040A returns with adjusted gross income under \$5,000 on which the tax table was used, and (2) those Form 1040A returns with adjusted gross income of \$5,000 under \$10,000 on which the tax was computed by the taxpayer using the standard deduction and regular tax rates in a tax computation schedule that he retained. The taxable income was not required to be transferred to the card-form itself.

Taxable income for taxpayers who used the tax table was computed by (1) using the midpoint of the income bracket of the tax table into which the taxpayer's adjusted gross income fell as the amount of adjusted gross income, (2) providing a 10 percent standard deduction based on the midpoint, and (3) allowing \$600 for each exemption claimed. This formula produced the amount of taxable income upon which the taxpayer's tax was based by way of the tax table.

Taxable income for taxpayers using Form 1040A with adjusted gross income of \$5,000 under \$10,000 was computed by (1) using the total income reported, (2) deducting 10 percent of the total income as standard deduction but limited to \$1,000 or \$500 in the case of a separate return of husband or wife, and (3) allowing \$600 for each exemption. This formula provided the amount of taxable income used by the taxpayer in his retained tax computation schedule.

Tax credit for foreign tax paid

Tax credit for foreign tax paid was permitted against the income tax only if nonbusiness deductions were itemized and the foreign tax was excluded from those deductions. The credit related to the income and profits taxes paid to foreign countries or possessions of the United States and included the taxpayer's share of such taxes paid through partnerships and fiduciaries. This tax credit was limited to the same proportion of the income tax

before credits as the taxable income from foreign sources bore to the entire taxable income, but could not exceed the amount of foreign tax paid.

Tax credit for investment in certain depreciable property

The investment credit was 7 percent of a taxpayer's qualified investment in new and used tangible personal property and certain other tangible property which had a useful life of over 8 years. The cost or basis was reduced by (1) one third if the useful life was at least 6 years but less than 8 years, or (2) two thirds if the useful life was at least 4 years but less than 6 years. The cost or basis was reduced 4/7 if the investment was in public utility property. If the tax liability exceeded \$25,000 the tax credit was limited to \$25,000 plus 25 percent of the tax liability over that amount. Tax liability, for this purpose was reduced by (1) the foreign tax credit, (2) the credit for partially tax-exempt interest, (3) the retirement income credit before figuring the limitations on the investment credit and (4) the dividends received credit.

Tax credit for retirement income

A credit for retirement income was allowed an individual if he received earned income of more than \$600 in each of any 10 calendar years prior to the tax year for which the credit was computed. Prior to 1964, the credit was 20 percent applied to the lesser of (1) retirement income received during the year, or (2) \$1,524 reduced by amounts of social security, railroad retirement, or other tax-exempt pensions. Amounts of earned income also reduced the \$1,524 limitation on the base of the credit. This latter reduction depended on the amount of earned income and the age of the taxpayer.

The Revenue Act of 1964 introduced changes to the maximum amount of the credit and its computation. The percentage to be used in the computation of the credit was reduced to 17 percent (in line with the overall tax rate reduction). If husband and wife filed a joint return and both were 65 or over, they could elect an alternative credit computation which provided a \$2,286 limitation on the base of the credit.

The credit, however computed, could not exceed the income tax reduced by (1) the credit for tax withheld at source on tax-free covenant bonds, (2) the foreign tax credit, (3) the dividends received tax credit, and (4) the credit for partially tax-exempt interest.

Tax due at time of filing

This amount was reported on returns where the tax withheld and the payments on declaration (together with other items reported with them) plus the income tax credits were insufficient to cover the total of both the income tax before credits and the self-employment tax. The balance of tax due was paid when the return was filed.

Taxes

Taxes allowed as a deduction from adjusted income included personal property taxes, State income taxes, certain State and local retail sales taxes, State gasoline

taxes, taxes paid to foreign countries or possessions of the United States unless a foreign tax credit was claimed, and real estate taxes except those levied for improvements that tended to increase the value of the property. Federal taxes were not deductible. Taxes paid on business property were reported in schedules for business, rents, and royalties.

For 1964, State and local taxes on motor license plates, driver's licenses, cigarettes, tobacco and alcoholic beverages were not deductible.

Tax from recomputed prior year investment credit

The investment credit provisions of the tax law included a so-called "recapture rule" which required taxpayers to pay back all or a portion of any credit taken on property disposed of before the end of its useful life. The law specified that if property qualifying for the credit was disposed of before the end of its estimated useful life, the tax for the year of disposal was increased by the difference between the credit originally allowed and the credit that would have been allowed if the computation had been based on a shorter useful life.

Tax rates

The reduction in income tax rates for 1964 was one of the important changes made by the Revenue Act of 1964. The new rates ranged from 16 percent on the first \$500 of taxable income to 77 percent on taxable income in excess of \$200,000 for individuals other than heads of household (in which case the 16 percent rate applied to the first \$1,000).

Prior to 1964, the first bracket rate was 20 percent which was applied to (1) the initial \$2,000 taxable income

for single persons and heads of household, and (2) the initial \$4,000 for joint and surviving spouse taxpayers. The 1964 Act divided the old first bracket of \$2,000 taxable income into four rate brackets of \$500 each for single taxpayers, and into two rate brackets of \$1,000 each for heads of household. On joint returns and returns of surviving spouse, the old first bracket of \$4,000 taxable income was split into four rate brackets of \$1,000 each.

Taxpayers with income under \$5,000 and who elected the standard deduction used an optional tax table to determine their tax. The 1964 Act replaced the old single optional tax table with five separate tax tables. The taxpayer selected the table which applied to his marital status (for tax purposes) and which gave him the lowest tax based on either the regular 10 percent or minimum standard deduction.

Tax withheld

The tax withheld included the income tax withheld from salaries and wages by employers, the income tax paid by regulated investment companies on undistributed capital gain, and the excess withholding of social security employee tax. These items were considered to be tax payments. The amount of income tax withheld by employers from wages subject to income tax withholding was withheld as prescribed in withholding tables or by the exact computation method and could have been increased by agreement between employer and employee. The basic withholding rate was 14 percent for most of the tax year 1964. Income tax on capital gain retained by regulated investment companies was paid by the company and the taxpayer allotted his pro rata share of the tax paid.

Sources of Data, Description of the Sample and Limitations of the Data

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SOURCES OF DATA

Individual income tax data were estimated from a sample of unaudited tax returns, Forms 1040 and 1040A, filed by citizens and residents during the calendar year 1965 in the district offices of the Internal Revenue Service, and with the Director of International Operations in the National Office. The sample was designed to represent all returns for the income year 1964 regardless of when filed. Most of the returns were filed by taxpayers with calendar-year accounting periods, but a small number did have noncalendar-year accounting periods.

Table T shows selected income and tax data for non-calendar year returns (Forms 1040 with taxable years beginning on or before December 31, 1963, and ending on or after January 1, 1964). The 43,000 noncalendar

Table T.—NONCALENDAR YEAR RETURNS (FORMS 1040 WITH TAXABLE YEARS BEGINNING ON OR BEFORE DECEMBER 31, 1963 AND ENDING ON OR AFTER JANUARY 1, 1964)—SELECTED SOURCES OF INCOME AND LOSS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Returns (Thousands)	Business or professional										Farm			
		Net profit					Net loss					Net profit		Net loss	
		Number of returns	Amount (Thousands dollars)	Number of returns	Amount (Thousands dollars)	Number of returns	Amount (Thousands dollars)	Number of returns	Amount (Thousands dollars)	Number of returns	Amount (Thousands dollars)	Number of returns	Amount (Thousands dollars)	Number of returns	Amount (Thousands dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Grand total.....	43,122	157,193	1,8,332	1,7,005	4,960	5,913	9,470	41,581	3,091	15,468					
Taxable returns, total.....	27,324	478,454	1,2,343	117,995	1,913	11,978	1,038	35,393	1,362	9,938					
Under \$5,000.....	7,770	24,812	3,344	6,875			2,438	4,298							
\$5,000 under \$10,000.....	6,738	48,874	3,629	19,351	1,163	3,091	1,009	2,633	911	2,693					
\$10,000 under \$15,000.....	3,890	48,064	1,658	16,746											
\$15,000 under \$20,000.....	4,616	45,234	1,389	29,523											
\$20,000 under \$50,000.....	4,930	154,271	1,7,313	36,913	210	5,641	374	9,542	341	5,250					
\$50,000 under \$100,000.....	1,076	70,581	336	1,219	99	1,363	83	2,275	82	1,086					
\$100,000 under \$500,000.....	286	4,672	64	4,962	32	1,309	31	2,520	26	775					
\$500,000 under \$1,000,000.....	11	6,948			3	1,313			2	134					
\$1,000,000 or more.....		31,252			2										
Non-taxable returns, total.....	15,798	138,739	5,969	7,411	1,047	13,938	4,435	6,288	1,729	5,550					
Returns under \$5,000.....	43,693	36,543	9,107	15,064	3,345	14,453	6,552	9,743	1,829	5,068					
Returns \$5,000 under \$10,000.....	8,623	5,877	8,335	20,592	631	956	1,310	3,236	403	710					
Returns \$10,000 or more.....	1,816	404,771	5,370	71,337	1,004	11,534	1,608	29,701	857	9,770					

Adjusted gross income classes	Partnership				Taxable income		Income tax before credits		Income tax after credits		Self-employment tax	
	Net profit		Net loss		Number of returns		Amount (Thousands dollars)		Amount (Thousands dollars)		Number of returns	
	Number of returns	Amount (Thousands dollars)	Number of returns	Amount (Thousands dollars)	Number of returns	Amount (Thousands dollars)	Number of returns	Amount (Thousands dollars)	Number of returns	Amount (Thousands dollars)	Number of returns	Amount (Thousands dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total.....	7,370	113,832	787	5,506	29,089	377,199	122,581	116,588	20,547	3,813		
Taxable returns, total.....	5,646	89,344	471	2,952	27,324	359,561	120,187	116,588	14,469	3,109		
Under \$5,000.....	1,009	4,345			7,770	9,641	1,215	1,410	3,141	408		
\$5,000 under \$10,000.....	829	6,392			6,738	5,678	4,540	4,241	1,890	783		
\$10,000 under \$15,000.....	771	8,619	345	1,191	3,890	3,182	6,188	5,782	2,268	573		
\$15,000 under \$50,000.....	2,462	46,721			4,616	2,134	9,730	7,677	1,847	487		
\$50,000 under \$100,000.....	457	14,160	86	571	4,930	1,700	35,307	34,300	5,829	712		
\$100,000 under \$500,000.....	134	8,306	37	621	1,076	61,513	24,371	15,721	454	118		
\$500,000 under \$1,000,000.....	4	1,100		341	11	4,798	2,959	2,818	98	28		
\$1,000,000 or more.....				218	7	28,168	40,546	19,430	2	(*)		
Non-taxable returns, total.....	1,724	24,598	316	2,554	1,047	17,638	2,394			704		
Returns under \$5,000.....	1,115	8,523	316	2,554	8,623	1,354	1,694	1,410	8,609	962		
Returns \$5,000 under \$10,000.....	2,468	29,690			8,623	42,573	7,757	4,624	6,261	933		
Returns \$10,000 or more.....	4,637	86,889	471	2,952	12,816	3,566	134,111	110,937	7,498	1,418		

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

1. Adjusted gross income less deficit.

2. Includes returns with no adjusted gross income.

3. Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

4. Less than \$500.

NOTE: Detail may not add to total because of rounding.

year returns showed \$517 million of adjusted gross income. Taxable income amounting to \$377 million was reported on 29,000 returns. Over half the returns, 23,000, had sole proprietorship (nonfarm) net profit or loss. About 12,500 returns showed farm net profit or loss, and there were 8,000 returns with partnership net profit or loss.

Since new tax rates were in effect for 1964, a taxpayer having a taxable year beginning in 1963 and ending in 1964 had to prorate his tax to encompass the change in rates. The taxpayer computed his tax under both the old law and the new law. He then prorated the two tax figures on the basis of the number of days for the taxable year within 1963 and 1964, respectively. The final tax was the sum of the prorated amounts.

Noncalendar year taxpayers reported tax liability of \$117 million, 95 percent of which was attributable to returns with income of \$10,000 or more.

Tentative returns were excluded from the sample. Returns with no information regarding income and tax were included in the sample for purposes of obtaining a count of returns filed, but were excluded from the tables. Amended returns were included in the sample only if the original could be located and excluded.

An individual income tax return was required of (1) every citizen, resident alien, and bona fide resident of Puerto Rico under 65 years of age (including minors) who had \$600 or more of gross income for the year, (2) every citizen or resident 65 years or over who had \$1,200 or more gross income for the year, and (3) every person regardless of age or gross income who had self-employment income of \$400 or more during the tax year. Gross income, for purposes of filing, included income earned from sources outside the United States, even though the income was exempt from tax. However, in the case of individuals who were residents of Puerto Rico, gross income, for purposes of filing, did not include income derived from sources within Puerto Rico except amounts received for services performed as an employee of the United States.

Individuals who had tax withheld from wages, but whose income was less than that required for filing, usually filed to obtain a refund of tax withheld, although they were not otherwise required to file.

Taxpayers had a choice of two return forms for reporting their income for 1964. Form 1040A, the card-form, was available to individuals who had less than \$10,000 adjusted gross income consisting of wages reported on withholding statements (Form W-2) and not more than \$200 of dividends, interest, and wages not subject to income tax withholding.

The Form 1040 was a two-page form with supplementary schedules. If an individual's income was entirely from salaries and wages he needed only to file the principal two-page form. If, in addition to salaries and wages, an individual had only interest income, he could also file the two-page form with an attachment listing the sources of his interest income. Individuals who had income from sources other than salaries and wages and interest were required to report that income on supplementary schedules.

Table U presents a comparison of the number of returns for the current year with those for 1963 by form of return filed, size of adjusted gross income, and type of

Table U.—NUMBER OF RETURNS BY FORM OF RETURN: 1963 AND 1964
(Taxable and nontaxable returns)

Form of return, type of individual income group	1963		1964		1963-1964	
	(1)	(2)	(3)	(4)	(5)	(6)
Grand total.....	63,943,426	65,375,601	1,432,165			
With standard deduction.....	35,357,424	38,133,693	2,676,271			
With itemized deduction.....	28,153,822	26,909,591	-1,244,231			
With no adjusted gross income.....	4,931,992	4,321,317	-610,675			
Standard deduction returns on which tax liability and (included above).....	24,913,559	25,956,07	1,042,518			
Form 1040A						
Total.....	17,565,201	17,686,195	120,994			
With standard deduction, total.....	17,565,201	17,686,195	120,994			
Adjusted gross income under \$5,000.....	14,618,496	14,759,192	140,796			
Adjusted gross income \$5,000 or more.....	2,946,705	2,927,003	-19,702			
Form 1040						
Total.....	46,378,025	47,689,406	1,311,371			
Adjusted gross income under \$5,000.....	19,159,115	18,234,740	-924,375			
Adjusted gross income \$5,000 under \$10,000.....	19,101,018	19,980,057	879,039			
Adjusted gross income \$10,000 or more.....	8,117,702	9,474,609	1,356,907			
With standard deduction, total.....	17,792,281	20,347,698	2,555,417			
Adjusted gross income under \$5,000.....	10,295,153	11,177,315	902,162			
Adjusted gross income \$5,000 under \$10,000.....	5,693,686	6,915,412	1,221,727			
Adjusted gross income \$10,000 or more.....	1,803,383	2,234,771	431,388			
With itemized deduction, total.....	28,153,822	26,909,591	-1,244,231			
Adjusted gross income under \$5,000.....	8,432,370	6,605,108	-1,827,262			
Adjusted gross income \$5,000 under \$10,000.....	13,407,313	13,064,645	-342,668			
Adjusted gross income \$10,000 or more.....	6,314,119	7,239,838	925,719			
With no adjusted gross income.....	-31,392	-32,317	-925			

Check for "Description of the Sample and Limitations" if the data are "Explanation of Classifications and Terms."

*Taxpayers with adjusted gross income under \$5,000 may obtain the standard deduction only by using the tax table.

NOTE: Detail may not add to total because of rounding.

deduction reported. Forms 1040 for 1964 numbered 47.7 million, an increase of 1.3 million returns over 1963. Forms 1040A numbered 17.7 million, an increase of 121 thousand returns over 1963.

The standard deduction was elected on 38.0 million returns, Forms 1040 and 1040A. Individuals who had income under \$5,000 and desired the standard deduction were required to use the optional tax table to obtain the deduction and compute their tax. There were 26 million returns of taxpayers using the optional tax table for 1964, one million more than for 1963.

DESCRIPTIONS OF THE SAMPLE AND LIMITATIONS OF THE DATA

The data presented for individual income tax returns for 1964 are estimates based on a stratified systematic sample of all Forms 1040 and 1040A filed in the succeeding year. The total sample consisted of 473,445 returns, about 0.72 percent of the total number filed for the year.

Sample Selection

Returns were grouped by type of return, presence or absence of business income, size class of adjusted gross income, taxpayment status, and by the 58 district offices and the Office of International Operations in Washington, D. C. The grouping procedures were employed to facilitate the processing of returns for revenue collection and audit purposes.

For sample purposes, the groups were combined in sample strata, primarily on the basis of adjusted gross income which correlates well with the principal income and tax characteristics being estimated.

Table V.—NUMBER OF INDIVIDUAL INCOME TAX RETURNS FILED, NUMBER IN SAMPLE, AND THE PRESCRIBED RATE BY SAMPLING STRATUM, 1964

Sampling stratum	Number of returns (1)	Number of returns in sample (2)	Prescribed rate (3)
	(1)	(2)	(3)
Total all returns.....	65,775,474	473,445	—
Form 1040, adjusted gross income—			
Under \$1,000.....	17,765,816	31,977	2.100
Nonbusiness.....	31,765,816	60,924	2.100
Schedule C and F.....	2,549,524	4,867	1.100
\$10,000 under \$50,000, nonbusiness.....	126,438	141,78	2.100
\$10,000 under \$30,000, Schedules C and F.....	1,26,438	33,764	2.100
\$50,000 under \$100,000, nonbusiness.....	23,619	25,173	45.200
\$50,000 under \$100,000, Schedules C and F.....	236,499	62,913	26.200
\$100,000 and over.....			
Nonbusiness.....	19,592	19,592	1/1
Schedules C and F.....	17,064	17,064	1/1
Prior year delinquent:			
Adjusted gross income under \$50,000.....	437,18	7,722	1/100
Adjusted gross income \$50,000 and over.....	16	16	1/1

The sample was obtained by withdrawing returns from each stratum in accordance with the sampling rate for that stratum using a selection form designed especially for that stratum. The selection form used the document number of the return as a basis for selection.

Table V shows the number of returns filed, the number of returns in the sample, and the prescribed sampling rate by sampling strata.

Method of Estimation

Estimates for all returns filed were determined by multiplying the sample data by "weighting factors" obtained by dividing the number of sample returns received from each sampling stratum into the total number of returns filed in that stratum. For instance, the "weighting factor" of 500.77 for Form 1040A returns was obtained by dividing the total number of returns filed, 17,765,816, by the number of returns in the sample, 35,477. The primary sources of data on total number of returns were counts made and submitted by the district offices and the Office of International Operations showing the number of Form 1040 and 1040A returns filed during the calendar year 1965.

A comparison of the estimated number of returns shown in the national tables of this report with the number of returns reported filed in the district offices, as shown in table S, will disclose slight differences. These differences occur for the following reasons: (1) an estimated 410,000 returns were excluded from the tables because they showed no income information, (2) returns were classified in the proper adjusted gross income size class regardless of the sampling strata to which they were assigned in the field offices, and (3) weights were rounded.

One set of weighting factors was used for national tabulations, and separate sets, one for each Internal Revenue district, were used for State tabulations. The achieved sampling rates varied sufficiently among districts to warrant using district weights for State tables. As a result, the totals for "United States" in the State tables show slight difference from the corresponding totals, based on national weights, shown in other tables of this report.

Table W.—RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL FOR SELECTED ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income class	All returns					
	Relative sampling variability			Gain of capital assets		
	Net gain			Net loss		
	Amount	Relative sampling variability	Amount	Relative sampling variability	Amount	Relative sampling variability
	(Thousand dollars)	(Percent)	(Thousand dollars)	(Percent)	(Thousand dollars)	(Percent)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Returns under \$5,000.....	7,643,132	0.33	1,014,719	2.23	21,377	7.13
Returns \$5,000 under \$10,000.....	3,443,767	0.32	1,125,277	2.62	284,932	3.02
Returns \$10,000 and over.....	2,787,122	7.11	6,769,004	0.67	4,668,236	0.84
Adjusted gross income class	Taxable income					
	Income tax after credits			Income tax after credits		
	Amount	Relative sampling variability	Amount	Relative sampling variability	Amount	Relative sampling variability
	(Thousand dollars)	(Percent)	(Thousand dollars)	(Percent)	(Thousand dollars)	(Percent)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Returns under \$5,000.....	3,112,11	1.31	28,146,773	0.50	4,668,445	0.51
Returns \$5,000 under \$10,000.....	2,779,302	1.31	9,377,346	0.37	17,964,111	0.38
Returns \$10,000 and over.....	2,779,143	1.42	11,140,915	0.16	26,540,300	0.17

Sampling Variability

The data from returns showing adjusted gross income of \$100,000 or more are not subject to sampling variability since all such returns were included in the sample. However, the estimates which include data from returns showing adjusted gross income under \$100,000 are subject to sampling variability. Table W shows, for selected amount estimates, the range in percent which would not be exceeded in 2 out of 3 estimates based on similar sampling systems.

Table X shows, for frequency estimated in general, a conservative range in percent that would not be exceeded in 2 out of 3 estimates, prepared from similarly selected samples. Sampling variability patterns are presented separately for three adjusted gross income classes. For instance, if data from returns showing adjusted gross income under \$10,000 reveal 100,000 returns having a certain characteristic, then the relative sampling variability will be less than 7 percent. As another example, if data from returns showing adjusted gross income of \$10,000 under \$50,000 reveal 100,000 returns having a certain characteristic, then the relative sampling variability of this estimate will be less than 2.2 percent.

Table X.—RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL OF ESTIMATED NUMBER OF RETURNS

Estimated number of returns	Returns with adjusted gross income		
	Under \$10,000	\$10,000 under \$50,000	\$50,000 under \$100,000
	(1)	(2)	(3)
	(Percent)		
1,000.....	11	22	4
2,000.....	32	16	8
3,000.....	22	11	5
4,000.....	17	8	4
5,000.....	14	7	3
6,000.....	13	6	3
7,000.....	12	5	3
8,000.....	11	5	3
9,000.....	10	4	3
10,000.....	9	4	3
11,000.....	8	4	3
12,000.....	8	4	3
13,000.....	8	4	3
14,000.....	8	4	3
15,000.....	8	4	3
16,000.....	8	4	3
17,000.....	8	4	3
18,000.....	8	4	3
19,000.....	8	4	3
20,000.....	8	4	3
21,000.....	8	4	3
22,000.....	8	4	3
23,000.....	8	4	3
24,000.....	8	4	3
25,000.....	8	4	3
26,000.....	8	4	3
27,000.....	8	4	3
28,000.....	8	4	3
29,000.....	8	4	3
30,000.....	8	4	3
31,000.....	8	4	3
32,000.....	8	4	3
33,000.....	8	4	3
34,000.....	8	4	3
35,000.....	8	4	3
36,000.....	8	4	3
37,000.....	8	4	3
38,000.....	8	4	3
39,000.....	8	4	3
40,000.....	8	4	3
41,000.....	8	4	3
42,000.....	8	4	3
43,000.....	8	4	3
44,000.....	8	4	3
45,000.....	8	4	3
46,000.....	8	4	3
47,000.....	8	4	3
48,000.....	8	4	3
49,000.....	8	4	3
50,000.....	8	4	3
51,000.....	8	4	3
52,000.....	8	4	3
53,000.....	8	4	3
54,000.....	8	4	3
55,000.....	8	4	3
56,000.....	8	4	3
57,000.....	8	4	3
58,000.....	8	4	3
59,000.....	8	4	3
60,000.....	8	4	3
61,000.....	8	4	3
62,000.....	8	4	3
63,000.....	8	4	3
64,000.....	8	4	3
65,000.....	8	4	3
66,000.....	8	4	3
67,000.....	8	4	3
68,000.....	8	4	3
69,000.....	8	4	3
70,000.....	8	4	3
71,000.....	8	4	3
72,000.....	8	4	3
73,000.....	8	4	3
74,000.....	8	4	3
75,000.....	8	4	3
76,000.....	8	4	3
77,000.....	8	4	3
78,000.....	8	4	3
79,000.....	8	4	3
80,000.....	8	4	3
81,000.....	8	4	3
82,000.....	8	4	3
83,000.....	8	4	3
84,000.....	8	4	3
85,000.....	8	4	3
86,000.....	8	4	3
87,000.....	8	4	3
88,000.....	8	4	3
89,000.....	8	4	3
90,000.....	8	4	3
91,000.....	8	4	3
92,000.....	8	4	3
93,000.....	8	4	3
94,000.....	8	4	3
95,000.....	8	4	3
96,000.....	8	4	3
97,000.....	8	4	3
98,000.....	8	4	3
99,000.....	8	4	3
100,000.....	8	4	3

N.B.—Not applicable.

Sample size small, variability estimated by statistical sampling methods.

Data have been deleted from the tables where the estimated relative sampling variability was judged to be excessive. Where such a deletion has been made, the applicable cells have been appropriately footnoted. Table Y shows the estimates and corresponding relative sampling variabilities for selected items by adjusted gross income classes.

Response and Other Nonsampling Errors

In processing returns for collection purposes and, later, in processing the sample of such returns for statistical purposes, several steps were taken to reduce taxpayer-reporting errors and other errors introduced in data processing operations. Over 90 percent of all individual returns filed during 1965 were mathematically

Table Y.—RELATIVE SAMPLING VARIABILITY AT THE ONE STANDARD DEVIATION LEVEL: TOTAL NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND SELECTED ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	All returns						Returns					
	Number	Relative sampling variability (Percent)	Adjusted gross income		Salaries and wages (net)		Number	Relative sampling variability (Percent)	Amount		Amount	Relative sampling variability (Percent)
			Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)			Amount (Thousand dollars)	Relative sampling variability (Percent)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Grand total.....	65,379,601	0.14	1,995,659,831	0.13	323,265,701	0.16	5,666,760	0.66	11,921,363	0.72		
Taxable returns, total.....	51,306,138	0.13	1,766,004,749	0.13	308,286,372	0.16	4,759,497	0.68	11,125,633	0.68		
\$600 under \$1,000.....	93,777	3.08	486,629	3.02	444,486	3.20	11,402	20.32	3,154	29.56		
\$1,000 under \$2,000.....	4,276,235	1.01	6,306,032	1.01	5,076,942	1.08	118,670	6.08	60,608	6.82		
\$2,000 under \$3,000.....	2,370,995	1.00	15,635,745	1.00	11,171,886	1.00	208,596	4.68	165,003	8.74		
\$3,000 under \$4,000.....	4,898,753	0.90	17,543,208	0.90	12,465,277	1.00	256,117	4.30	177,704	6.67		
\$4,000 under \$5,000.....	5,363,249	0.87	24,171,885	0.87	23,409,124	0.95	278,209	3.79	235,121	6.79		
\$5,000 under \$6,000.....	5,476,381	0.85	30,105,420	0.85	27,343,595	0.92	331,854	3.52	246,377	6.81		
\$6,000 under \$7,000.....	5,312,394	0.86	34,503,142	0.86	31,407,736	0.92	334,445	3.51	253,292	7.08		
\$7,000 under \$8,000.....	4,603,475	0.91	35,843,123	0.91	33,600,896	0.97	333,085	3.23	297,632	7.35		
\$8,000 under \$9,000.....	3,857,806	1.03	36,700,244	1.03	29,965,745	1.09	387,840	3.75	297,735	7.91		
\$9,000 under \$10,000.....	3,039,762	1.17	29,610,501	1.17	25,713,166	1.25	272,713	3.66	236,901	8.04		
\$10,000 under \$15,000.....	6,939,469	0.21	98,096,348	0.21	68,904,505	0.23	993,281	0.73	1,150,862	1.58		
\$15,000 under \$20,000.....	1,456,670	0.60	24,773,473	0.60	18,261,745	0.72	489,175	1.06	979,885	2.69		
\$20,000 under \$30,000.....	1,708,217	0.60	34,607,979	0.60	16,934,207	0.93	693,400	0.84	1,933,008	1.64		
\$30,000 under \$50,000.....	1,529,700	0.23	10,420,137	0.23	6,830,076	0.77	135,528	0.63	1,772,874	1.09		
\$50,000 under \$100,000.....	34,616	0.12	5,649,631	0.12	1,188,364	0.21	31,988	0.14	1,476,469	0.16		
\$100,000 under \$1,000,000.....	1,057	(*)	700,283	(*)	466,755	(*)	1,019	(*)	256,355	(*)		
\$1,000,000 or more.....	463	(*)	95,174	(*)	23,362	(*)	452	(*)	38,755	(*)		
Nontaxable returns, total.....	14,069,263	0.46	20,655,082	0.46	14,979,329	0.50	910,503	2.07	791,732	4.84		
No adjusted gross income.....	435,317	1.95	1,552,252	1.88	281,768	9.11	42,244	6.99	46,171	34.60		
Under \$600.....	3,937,988	1.01	1,275,784	1.15	1,165,684	1.51	61,020	8.10	16,470	11.70		
\$600 under \$1,000.....	5,218,245	0.84	6,272,596	0.88	5,000,538	1.22	380,035	3.32	159,703	5.42		
\$1,000 under \$2,000.....	1,703,374	1.62	11,910,003	1.48	1,690,044	1.40	379,362	3.32	366,803	5.23		
\$2,000 under \$3,000.....	4,362,256	0.90	26,625,437	0.90	17,701,139	3.87	469,426	8.85	99,495	14.65		
\$3,000 or more.....	24,083	2.29	523,512	6.41	146,196	11.10	5,636	8.53	133,992	17.77		
Returns under \$5,000.....	33,993,932	0.35	76,643,817	0.42	65,004,688	0.47	1,726,034	1.64	1,246,433	3.21		
Returns \$5,000 under \$10,000.....	22,708,054	0.38	166,487,862	0.43	145,259,719	0.46	1,594,906	1.50	1,801,304	3.31		
Returns \$10,000 or more.....	9,677,614	0.19	135,849,613	0.20	108,771,421	0.26	2,365,800	0.66	7,387,668	0.67		
Adjusted gross income classes	Interest received						Taxable income					
	Number	Relative sampling variability (Percent)	Amount		Amount		Number	Relative sampling variability (Percent)	Amount		Amount	Relative sampling variability (Percent)
			Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)			Amount (Thousand dollars)	Relative sampling variability (Percent)		
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Grand total.....	22,229,225	0.31	10,124,603	0.65	239,875,078	0.15	47,155,855	0.15				
Taxable returns, total.....	18,911,946	0.32	8,647,958	0.67	229,268,292	0.15	47,155,855	0.15				
\$600 under \$1,000.....	44,190	9.77	11,806	15.82	31,204	3.79	5,163	3.80				
\$1,000 under \$2,000.....	510,730	2.84	1,552,132	4.78	2,130,143	1.17	347,498	1.18				
\$2,000 under \$3,000.....	3,811,616	2.20	33,709	3.89	4,979,284	1.12	816,544	1.13				
\$3,000 under \$4,000.....	1,410,613	1.67	14,617	2.30	1,920,613	1.17	1,426,361	1.06				
\$4,000 under \$5,000.....	1,374,609	1.68	523,549	3.37	1,2170,876	0.97	2,079,007	1.00				
\$5,000 under \$6,000.....	1,665,831	1.54	869,688	3.43	1,564,570	0.94	4,676,478	0.96				
\$6,000 under \$7,000.....	1,889,964	1.47	373,464	3.39	18,219,232	0.93	3,186,660	0.96				
\$7,000 under \$8,000.....	1,855,015	1.47	360,813	3.43	20,034,983	0.96	3,423,576	0.99				
\$8,000 under \$9,000.....	1,702,620	1.59	525,070	3.74	19,049,927	1.07	3,403,658	1.00				
\$9,000 under \$10,000.....	1,464,390	1.68	445,301	3.97	17,421,037	1.20	3,154,118	1.24				
\$10,000 under \$15,000.....	4,179,065	0.30	1,803,265	0.86	1,934,829	0.32	9,792,079	0.21				
\$15,000 under \$20,000.....	1,418,635	0.68	792,408	1.33	17,075,000	0.60	4,709,544	0.62				
\$20,000 under \$30,000.....	1,069,522	0.66	1,266,806	0.62	16,833,108	0.60	6,882,146	0.62				
\$30,000 under \$50,000.....	145,428	0.59	143,428	0.63	35,838,217	0.59	1,735,245	0.59				
\$50,000 under \$100,000.....	32,217	0.15	210,591	0.10	4,564,000	0.13	1,225,398	0.16				
\$100,000 under \$1,000,000.....	995	(*)	18,429	(*)	557,626	(*)	305,772	(*)				
\$1,000,000 or more.....	434	(*)	15,902	(*)	756,276	(*)	45,619	(*)				
Nontaxable returns, total.....	3,247,279	1.03	1,676,665	2.06	609,786	8.75	-	-				
No adjusted gross income.....	144,881	3.56	85,969	18.86	-	-	-	-				
Under \$600.....	306,896	5.58	59,988	1.38	-	-	-	-				
\$600 under \$1,000.....	1,247,813	1.50	96,172	2.37	22,445	8.41	-	-				
\$1,000 under \$2,000.....	1,410,684	1.59	723,778	3.04	279,085	1.76	-	-				
\$2,000 under \$3,000.....	1,445,456	2.04	98,794	11.32	177,250	7.51	-	-				
\$3,000 or more.....	15,167	7.81	66,034	9.92	1,08,399	15.86	-	-				
Returns under \$5,000.....	6,978,231	0.38	3,020,133	1.45	9,246,771	0.31	4,685,445	0.31				
Returns \$5,000 under \$10,000.....	4,773,081	0.68	2,739,201	1.61	10,577,367	0.66	1,944,111	0.66				
Returns \$10,000 or more.....	9,578,012	0.25	4,375,193	0.63	11,140,093	0.40	2,464,360	0.40				

* Adjusted gross income (net of debt).

(*) Not subject to sampling variability since the returns in these classes are sampled at a 100 percent rate.

(*) Deficient.

verified before they were made available for sample selection. Any corrections resulting from mathematical verification of the taxpayer's entries are reflected in the data tabulated.

In transcribing and tabulating the information from the returns in the sample, additional checks were imposed to improve the quality of the resulting estimates. Returns which showed data in accompanying schedules but not on appropriate return lines, community property returns on which the "halving" of income was incorrectly computed, and returns with other obvious errors were edited and recording errors amended. Mechanical transcribing was verified by the process of repeat card punching and, prior to tabulating, numerous tests for consistency were applied using an electronic computer, to assure that proper balance and relationship between return items were maintained.

An intensive system of sample management and control was used to insure the selection of the prescribed sample and prevent any serious undercoverage. Sample

controls were maintained on a district basis by the most detailed Internal Revenue Service groupings. In addition, a name control file, containing a historical record of tax return information for certain taxpayers who annually report large incomes, provided a further check on the completeness of the sample.

Prior-year delinquent returns were included for the purpose of "covering" data for 1964 returns that were filed after December 31, 1965. It was felt that the characteristics of 1964 returns filed after 1965 could best be represented by previous year delinquent returns filed during 1965. As can be seen in table V, the number of delinquent returns filed during 1965 was 437,000.

However, the controls maintained over the selection of the sample and the processing of the source data in the field offices did not completely eliminate the possibility of error. Also, practical operating considerations necessitated allowance of reasonable tolerance in controlling the processing of these data within the Statistics Division.

Synopsis of Laws

Table I.—REQUIREMENT FOR FILING INDIVIDUAL INCOME TAX RETURNS, EXEMPTION ALLOWANCES, AND MINIMUM AND MAXIMUM TAX RATES, 1954-64

Item	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964
	(Dollars)										
Gross income requirement for filing returns ¹						600					
Regular exemption for taxpayer and each dependent.....						600					
Additional exemptions for age 65 or over and for blindness ²						600					
	(Percent)										
Minimum income tax rate.....						20.0					16.0
Maximum income tax rate.....						41.0					77.0
Maximum income tax limitation.....						17.0					(3)

¹For 1954-62, persons 65 years of age or over, gross income \$1,200. Gross income for 1958-64 includes income earned from sources outside the United States, even though tax-exempt.

²Additional exemptions allowed only for taxpayer and spouse.

³No maximum effective tax rate was specified in the law; however, the effective tax rate would never exceed 77 percent.

Table II.—REQUIREMENT FOR FILING THE SELF-EMPLOYMENT TAX SCHEDULE, AND SELF-EMPLOYMENT TAX RATES, 1954-63

Item	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964
	(Dollars)										
Self-employment net earnings requirement for filing.....			400					400			
Maximum self-employment income subject to self-employment tax.....			4,200					4,800			
	(Percent)										
Self-employment tax rate.....			3		3-3/8		3-3/4	4-1/2	4.7		5.4

1964 Forms and Instructions

Form 1040A: Individual Income Tax Return, 139

Form 1040: Schedule D, Gains and Losses from Sales or Exchanges of Property, 174

Form 1040: Individual Income Tax Return, 148

Schedule F, Farm Income and Expense, 177

Schedule B, Income and Credits, 150

Schedule G, Income Averaging, 182

Schedule C, Profit (or Loss) from Business or Profession, 170

Form 2948: Medical and Dental Expense Statement, 186

Form 1040A

U.S. INDIVIDUAL INCOME TAX RETURN
(LESS THAN \$10,000 TOTAL INCOME)

1964

Please
print →

1. Name (If a joint return of husband and wife, use first names and middle initials of both)

Home address (Number and street or rural route)

City, town or post office, State and Postal ZIP code

2. Your social security number
(Husband's if joint return)

3. Wife's number, if joint return

4. Check one:

- ☐ Single;
☐ Married filing joint return
 (even if only one had income);
☐ Married filing separately—
 If your husband or wife is
 also filing a return give his
 or her first name and social
 security number.

Enter the name and address used on your return for 1963. (If the same as above, write "Same.") If none filed, give reason.

If item 7 is \$10,000 or more, or if interest, dividends and nonwithheld wages are over \$200, use Form 1040.

5. Enter total wages, salaries, tips, etc. Enclose Forms W-2, Copy B. If not shown on enclosed Forms W-2 attach explanation.

Yours →

Wife's →

6. Interest and dividends

Yours →

Wife's →

7. Total income (add items 5 and 6)

8. Enter tax from Tax Table or from tax computation schedule →

9. Total Federal income tax withheld (from Forms W-2) →

10. If item 8 is larger than item 9, enter **balance due** →11. If item 9 is larger than item 8, enter **refund** →Apply refund to: ☐ U.S. Savings Bonds, with excess refunded; or ☐ Refund only.

(OVER) LIST YOUR EXEMPTIONS AND SIGN ON OTHER SIDE.

NOTE—Married taxpayers: If you are changing from filing separate returns to a joint return or from a joint return to separate returns, enter names and addresses from the 1963 joint or separate returns.

If your income was \$5,000 or more, you must compute your tax. However, if your income was less than \$5,000, you may have the Internal Revenue Service compute your tax by omitting items 8, 10, and 11. If you compute your own tax, pay balance (item 10) in full with return to your District Director.

U.S. TREASURY DEPARTMENT • INTERNAL REVENUE SERVICE

12. EXEMPTIONS FOR YOURSELF—AND WIFE (only if all her income is included in this return, or she had no income)

Check boxes which apply

(a) Regular \$600 exemption

☐ Yourself ☐ Wife

(b) Additional \$600 exemption if 65 or over at end of 1964

☐ Yourself ☐ Wife

(c) Additional \$600 exemption if blind at end of 1964

☐ Yourself ☐ Wife

Enter number of boxes checked →

13. NUMBER OF YOUR DEPENDENT CHILDREN WHO LIVED WITH YOU

14. DEPENDENTS OTHER THAN THOSE CLAIMED IN ITEM 13.

(a) NAME

► Enter figure 1 in the last column to right for each name listed (If more space is needed, attach schedule)

(b) Relationship

(c) Months lived in your house. If born or died during year also write "B" or "D"

(d) Did dependent have income of \$600 or more?

(e) Amount YOU furnished for dependent's support. If 100% write "ALL"

(f) Amount furnished by OTHERS including dependent. See instruction 14

15. Total exemptions from items 12, 13, and 14 above

If you had an expense allowance or charged expenses to your employer, see instructions for "Reimbursed Expenses" and check here ☐ if appropriate.

SIGN

HERE

Under penalties of perjury, I declare that to the best of my knowledge and belief this is a true, correct, and complete return.

If joint return, BOTH HUSBAND AND WIFE MUST SIGN even if only one had income.

Date

1964

1964

INSTRUCTIONS FOR FORM 1040A FOR EMPLOYEES WHO EARNED LESS THAN \$10,000

Card Form 1040A offers an easy way for employees receiving less than \$10,000 total income to file their 1964 U.S. income tax returns.

To use CARD Form 1040A follow these simple steps

- | | |
|--|--|
| <p>A Read instructions below. See "Who May Use Form 1040A." If ineligible, use Form 1040.</p> <p>B Fill out the copy on page 4. If you need help, you can ask questions by phone of any Internal Revenue Service office or come in for assistance.</p> | <p>C Transfer answers from the copy to the card. Keep the copy for your records.</p> <p>D Sign the card and mail it together with your Withholding Statements (Forms W-2, Copy B) to your District Director of Internal Revenue.</p> |
|--|--|

If your name, address, and social security number are already printed and punched on the card form, please use this card as it will permit high-speed machine handling. Correct the preprinted information, if necessary.

WHO MUST FILE A TAX RETURN.—Every citizen or resident of the United States under 65 who had \$600 or more income; if 65 or over, \$1,200 or more.

WHO MAY USE FORM 1040A.—If your income was less than \$10,000 and consisted entirely of wages reported on Withholding Statements (Forms W-2) and not more than \$200 total of dividends, interest, and other wages not subject to withholding, you may use the card form. A husband and wife may file a joint return if their combined incomes do not exceed these limits.

WHO MAY NOT USE FORM 1040A.—File Form 1040 instead of Form 1040A if—

- (1) you had income from sources other than or in amounts larger than those stated above,
- (2) either husband or wife itemizes deductions,
- (3) you claim the tax status of head of household or surviving husband or wife,
- (4) you claim the dividends received credit or the retirement income credit,
- (5) you claim an exclusion for "Sick Pay" paid directly to you by your employer and this amount is included in the total wages shown on your Form W-2,
- (6) you claim deductions for travel, transportation, moving, or "outside salesmen" expense (however, see "Reimbursed Expenses," page 3 of instructions),
- (7) you claim credit for payments on estimated tax or an overpayment from 1963, or
- (8) you are a nonresident alien (file Form 1040B, Form 1040NB, or Form 1040NB-a).

MEMBERS OF ARMED FORCES.—A member of the Armed Forces should give his name, social security number, permanent home address and serial number.

WHEN AND WHERE TO FILE.—Please file as early as possible with the District Director of Internal Revenue for your district on or after January 1, 1965, but not later than April 15, 1965.

WHERE TO GET FORMS.—If you need a Form 1040, you can get one from any Internal Revenue office, and from most banks and some post offices. Your employer will furnish a Withholding Statement (Form W-2).

HOW TO PAY.—Checks or money orders should be made payable to "Internal Revenue Service." You need not pay a balance of tax due of less than \$1, and a refund of less than \$1 will not be made unless you apply for it.

SIGNATURE.—Your return is not valid unless you sign it. Both husband and wife must sign a joint return.

COMPUTATION OF TAX ON FORM 1040A:

- (1) **If your income was less than \$5,000.**—You may figure your tax from the appropriate tax table on page 5, 6, 7, or 8, or you may have the Internal Revenue Service do it for you. If you are married and filing a separate return and you choose to have the Internal Revenue Service figure your tax, it will be figured using the 10 percent standard deduction and never the minimum standard deduction.
- (2) **If your income is \$5,000 or more but less than \$10,000.**—You must use the standard deduction—either the 10 percent standard deduction or the minimum standard deduction, whichever is greater, and compute your own tax. See Tax Computation Schedule on page 4.

PAGE 2

The use of the tax table or the standard deduction eliminates the need to list contributions, interest, taxes, losses, medical expenses, child care expenses, and certain miscellaneous deductions. The **standard deduction** is 10% of item 7, page 1, Form 1040A, but not less than the minimum standard deduction which is an amount equal to \$200 (\$100 if married and filing a separate return) plus \$100 for each exemption claimed in item 15 on the back of your return. The deduction is limited to \$1,000 (\$500 for each return if married and filing separate returns). If your standard deduction is less than your itemized deductions, it will be to your advantage to use Form 1040 and itemize your deductions. The tax tables are designed to allow for the standard deduction.

If separate returns are filed by married individuals, and if either the husband or wife elects the 10 percent standard deduction or one of them chooses to have the Internal Revenue Service figure the tax, the other must use the 10 percent standard deduction. Neither may use the minimum standard deduction unless both use it.

MARRIED COUPLE:

MARITAL STATUS.—If married at the end of 1964, you are considered married for the entire year. If divorced or legally separated on or before the end of 1964, you are considered single for the entire year. If your wife

or husband died during the year, you are considered married for the year, and may file a joint return.

(1) **How to prepare a joint return.**—To assure any benefits of the split income provisions, a husband and wife must file a joint return. If a joint return is filed, you must include the income of both; however, a joint return may be filed even though one had no income. If your income was under \$5,000 and you choose to have the Internal Revenue Service figure your tax, it will be computed on the combined income or on the separate incomes, whichever results in the smaller tax or larger refund. If you figure your own tax, be sure to make both computations and enter the smaller tax or larger refund on your return. A joint return may not be filed if either husband or wife was a nonresident alien at any time during the taxable year.

(2) **How to prepare a separate return.**—In a separate return each must report his or her separate income and fill in a separate form.

DO YOU OWE A TAX BALANCE?—Under the pay-as-you-go system, your withholding tax and your final income tax should come out about even. This benefits both you and your Government. If you owe a balance on your 1964 return, you should consider changing your Withholding Exemption Certificate (Form W-4).

INSTRUCTIONS FOR PREPARING FRONT OF FORM 1040A

① ② ③ If you are married and are filing a joint return as husband and wife, be sure to enter the first names and middle initials of yourself and your wife. For example: John F. and Mary L. Doe. Enter both your social security number and your wife's social security number whether filing jointly or separately.

⑤ Enter the total wages from all your 1964 Withholding Statements, Forms W-2. Also include in this item wages not subject to withholding tax. An example of these wages are those paid to part-time workers on which the employer is not required to withhold income tax. If you lose a Withholding Statement, ask your employer for a new one. If you cannot furnish a statement, attach an explanation.

TWO OR MORE EMPLOYERS.—If a total of more than \$174 of social security (F. I. C. A.) tax was withheld from the wages of either you or your wife because one or both of you worked for more than one employer, you may claim the excess over \$174 as a credit against your income tax.

a. Add up the social security (F. I. C. A.) tax withheld by all your employers from your wages in 1964. If joint return, separate computations must be made for you and your wife.

b. Subtract \$174.

c. Include the balance in the amount shown in item 9.

⑥ **INTEREST AND DIVIDENDS.**—Enter your taxable income from interest and dividends. Read the following instructions before completing this item—

a. **INTEREST.**—Include all interest actually received or credited to your account by a bank, savings and loan association, etc.

b. **DIVIDENDS.**—Include all dividends received except the first \$100 received from domestic corporations. So-called dividends received from mutual savings banks or savings (building) and loan associations on deposits or withdrawable accounts are treated as interest, not dividends. If a joint return is filed and both husband and wife had dividend income, each is entitled at most to a \$100 exclusion and one may not use any portion of the \$100 exclusion not used by the other. For example, if the husband had \$180 in dividends, and the wife had \$20, only \$120 may be excluded.

INSTRUCTIONS FOR PREPARING FRONT OF FORM 1040A—Continued

PAGE 3

⑦ ⑧ ⑨ ⑩ ⑪ COMPUTATION OF TAX

a. If your income was less than \$5,000.—You may figure your own tax from the appropriate Tax Table in these instructions, or you may have the Internal Revenue Service do it for you. If you figure your own tax, complete items 8, 9, and 10 or 11. If you have the Service figure your tax, you will be sent a bill for the balance due or a check for the refund.

b. If your income was \$5,000 or more but less than \$10,000.—You must compute your own tax and use the standard deduction. (If your itemized deductions are in excess of your standard deduction, it will be to your

advantage to use Form 1040.) See page 4 for computation schedule. Keep it for your records.

PURCHASE OF U.S. SAVINGS BONDS.—If you are entitled to a refund, you may apply it to the purchase of Series E United States Savings Bonds. If you check the first box under item 11, you will be issued as many bonds as your refund will buy, providing it does not leave a balance of less than \$1 to be paid by check. For example, if your refund is \$40 you will receive a \$50 face value bond and a check for \$2.50. Bonds will be issued in the name used in filing your return. If you file a joint return the bonds will be issued only to husband and wife as co-owners.

INSTRUCTIONS FOR PREPARING BACK OF FORM 1040A

⑫ Fill in this item to receive credit for your and your wife's exemptions. A taxpayer cannot claim his wife (husband) as an exemption if the wife (husband) filed a separate return for any purpose (for example, to obtain a refund of income tax withheld). Age and blindness are determined as of December 31, 1964.

⑬ ⑭ Enter in item 13 the total number of your dependent children who lived with you during 1964.

List other dependents in item 14.

Each dependent must meet all of the following tests:

a. Received more than one-half of his or her support from you (or from wife or husband if a joint return is filed). Support includes all amounts used for the dependent's support whether contributed by the dependent or by others and whether such amounts are taxable or nontaxable income such as social security, gifts, savings, etc.

b. Received less than \$600 income. (This test does not apply to your children or stepchildren who were under 19 or who were full-time students for 5 calendar months of the year; however, you must have provided over one-half of the child's support.)

c. Did not file a joint return with her husband (or his wife).

d. Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama, or the Canal Zone. (An alien child legally adopted by and living with a United States citizen abroad also qualifies as a citizen of the United States for this purpose.)

e. EITHER (1) for the entire year 1964 had your home as his principal place of abode and was a member of your household; OR (2) was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

Child*	Mother-in-law
Stepchild	Father-in-law
Mother	Brother-in-law
Father	Sister-in-law
Grandparent	Son-in-law
Brother	Daughter-in-law
Sister	The following if related by blood:
Grandchild	Uncle
Stepbrother	Aunt
Stepsister	Nephew
Stepmother	Niece
Stepfather	

*Includes a child who is a member of your household if placed with you by an authorized placement agency for legal adoption.

BIRTH OR DEATH OF DEPENDENT.—You can claim a full \$600 exemption for a dependent who was born or died during the year if the tests for claiming an exemption for such dependent are met for the part of the year during which he was alive.

REIMBURSED EXPENSES.—If you account to your employer for business expenses when you travel on business, and he pays for them (either by advances or reimbursements or by allowing you to use a charge account), or he gives you a flat allowance for subsistence and mileage of not more than \$25 per day and 15 cents per mile, and your expenses equal your reimbursement, or your expenses exceed the reimbursement and you do not wish to claim a deduction, you may file Form 1040A without showing these amounts by simply checking ☒ the box under item 15 on the back of Form 1040A. However, if your employer's payments are more than your expenses or you wish to claim a deduction for excess expenses, you may not use Form 1040A, you must use Form 1040.

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YOUR COPY—KEEP FOR YOUR RECORDS

Form 1040A		U.S. INDIVIDUAL INCOME TAX RETURN (LESS THAN \$10,000 TOTAL INCOME)		1964
Please print →	1 Name (If a joint return of husband and wife, use first names and middle initials of both) Home address (Number and street or rural route) City, town or post office, State and Postal ZIP code	2 Your social security number (Husband's if joint return) 3 Wife's number, if joint return	4. Check one: <input type="checkbox"/> Single; <input type="checkbox"/> Married filing joint return (even if only one had income); <input type="checkbox"/> Married filing separately—If your husband or wife is also filing a return give his or her first name and social security number.	
Enter the name and address used on your return for 1963. (If the same as above, write "Same.") If none filed, give reason.		5 Enter total wages, salaries, tips, etc. Enclose Forms W-2, Copy B. If not shown on enclosed Forms W-2 attach explanation.		
		6 Interest and dividends		
		7 Total income (add items 5 and 6)		
		8 Enter tax from Tax Table or from tax computation schedule		
		9 Total Federal income tax withheld (from Forms W-2)		
		10 If item 8 is larger than item 9, enter balance due		
		11 If item 9 is larger than item 8, enter refund		
		Apply refund to: <input type="checkbox"/> U.S. Savings Bonds, with excess refunded; or <input type="checkbox"/> Refund only.		
U.S. TREASURY DEPARTMENT • INTERNAL REVENUE SERVICE (OVER) LIST YOUR EXEMPTIONS AND SIGN ON OTHER SIDE.				

12. EXEMPTIONS FOR YOURSELF—AND WIFE (only if all her income is included in this return, or she had no income) Check boxes which apply				
(a) Regular \$600 exemption		<input type="checkbox"/> Yourself <input type="checkbox"/> Wife		Enter number of boxes checked →
(b) Additional \$600 exemption if 65 or over at end of 1964		<input type="checkbox"/> Yourself <input type="checkbox"/> Wife		
(c) Additional \$600 exemption if blind at end of 1964		<input type="checkbox"/> Yourself <input type="checkbox"/> Wife		
13. NUMBER OF YOUR DEPENDENT CHILDREN WHO LIVED WITH YOU				
14. DEPENDENTS OTHER THAN THOSE CLAIMED IN ITEM 13.				
(a) NAME ▶ Enter figure 1 in the last column to right for each name listed. (If more space is needed, attach schedule)	(b) Relationship	(c) Months lived in your home. If born or died during year also write "B" or "D"	(d) Did dependent have income of \$600 or more?	(e) Amount YOU furnished for dependent's support. If 100% write "ALL". \$
				(f) Amount furnished by OTHERS including dependent. See instruction 14. \$
15. Total exemptions from items 12, 13, and 14 above				
If you had an expense allowance or charged expenses to your employer, see instructions for "Reimbursed Expenses" and check here <input type="checkbox"/> if appropriate.				
SIGN Under penalties of perjury, I declare that to the best of my knowledge and belief this is a true, correct, and complete return.				
HERE				
If joint return, BOTH HUSBAND AND WIFE MUST SIGN even if only one had income.				
Date ☆ GPO: 1964—O-725-550				

TAX COMPUTATION SCHEDULE (Use only if total income, item 7 of Form 1040A, is \$5,000 or more)

1. Enter total income from item 7 of Form 1040A. \$
2. Enter the standard deduction which is explained on page 2 of the instructions (married person filing a separate return cannot claim more than \$500)
3. Subtract line 2 from line 1.
4. Multiply \$600 by total number of exemptions claimed in item 15 of Form 1040A.
5. Subtract line 4 from line 3.
6. Tax on amount on line 5. Use appropriate tax rate schedule below. Enter here and in item 8 of Form 1040A (Do not attach this schedule to Form 1040A) \$

If you are a single taxpayer or a married taxpayer filing a separate return, use this tax rate schedule

Over	But not over	Enter on line 6:
\$0	\$500	16% of the amount on line 5
\$500	\$1,000	\$80, plus 16.5% of excess over \$500
\$1,000	\$1,500	\$162.50, plus 17.5% of excess over \$1,000
\$1,500	\$2,000	\$250, plus 18% of excess over \$1,500
\$2,000	\$4,000	\$340, plus 20% of excess over \$2,000
\$4,000	\$6,000	\$740, plus 23.5% of excess over \$4,000
\$6,000	\$8,000	\$1,210, plus 27% of excess over \$6,000
\$8,000	\$9,999.99	\$1,750, plus 30.5% of excess over \$8,000

If you are married taxpayers filing a joint return, use this tax rate schedule

Over	But not over	Enter on line 6:
\$0	\$1,000	16% of the amount on line 5
\$1,000	\$2,000	\$160, plus 16.5% of excess over \$1,000
\$2,000	\$3,000	\$325, plus 17.5% of excess over \$2,000
\$3,000	\$4,000	\$500, plus 18% of excess over \$3,000
\$4,000	\$8,000	\$680, plus 20% of excess over \$4,000
\$8,000	\$9,999.99	\$1,480, plus 23.5% of excess over \$8,000

1964 TAX TABLES FOR INCOMES UNDER \$5,000

If your total income (item 7 of your return) is \$5,000 or more, use
Tax Computation Schedule on page 4

Find your tax after selecting the proper Tax Table from those listed below based on your filing status (item 4, page 1, Form 1040A).

TABLE A—For Married Persons Filing Joint Returns

TABLE B—For Single Persons

Tables A and B reflect the lowest tax after taking both the 10 percent standard deduction and the minimum standard deduction into account.

TABLE C—For Married Persons Filing Separate Returns, Using 10 Percent Standard Deduction

TABLE D—For Married Persons Filing Separate Returns, Using Minimum Standard Deduction

TAX TABLE A—FOR MARRIED PERSONS FILING JOINT RETURNS

This table is designed to allow for the standard deduction

To find your tax read down income columns until you find the line covering the total income shown as item 7. Then read across to the appropriate column headed by the number corresponding to the number of exemptions claimed on item 15. Enter tax in item 8.

If your total income is—		And the number of exemptions is—		If your total income is—		And the number of exemptions is—				
At least	But less than	2	3	At least	But less than	2	3	4	5	6
			If 4 or more there is no tax							If 7 or more there is no tax
Your tax is—				Your tax is—						
\$0	\$1,600	\$0	\$0	\$2,800	\$2,825	\$195	\$82	\$0	\$0	\$0
1,600	1,625	2	0	2,825	2,850	199	86	0	0	0
1,625	1,650	6	0	2,850	2,875	203	90	0	0	0
1,650	1,675	10	0	2,875	2,900	207	94	0	0	0
1,675	1,700	14	0	2,900	2,925	212	98	0	0	0
1,700	1,725	18	0	2,925	2,950	216	102	0	0	0
1,725	1,750	22	0	2,950	2,975	220	106	0	0	0
1,750	1,775	26	0	2,975	3,000	224	110	0	0	0
1,775	1,800	30	0	3,000	3,050	230	116	4	0	0
1,800	1,825	34	0	3,050	3,100	238	124	12	0	0
1,825	1,850	38	0	3,100	3,150	247	132	20	0	0
1,850	1,875	42	0	3,150	3,200	255	140	28	0	0
1,875	1,900	46	0	3,200	3,250	263	148	36	0	0
1,900	1,925	50	0	3,250	3,300	271	156	44	0	0
1,925	1,950	54	0	3,300	3,350	280	164	52	0	0
1,950	1,975	58	0	3,350	3,400	288	172	60	0	0
1,975	2,000	62	0	3,400	3,450	296	181	68	0	0
2,000	2,025	66	0	3,450	3,500	304	189	76	0	0
2,025	2,050	70	0	3,500	3,550	313	197	84	0	0
2,050	2,075	74	0	3,550	3,600	321	205	92	0	0
2,075	2,100	78	0	3,600	3,650	329	214	100	0	0
2,100	2,125	82	0	3,650	3,700	338	222	108	0	0
2,125	2,150	86	0	3,700	3,750	347	230	116	4	0
2,150	2,175	90	0	3,750	3,800	356	238	124	12	0
2,175	2,200	94	0	3,800	3,850	364	247	132	20	0
2,200	2,225	98	0	3,850	3,900	373	255	140	28	0
2,225	2,250	102	0	3,900	3,950	382	263	148	36	0
2,250	2,275	106	0	3,950	4,000	391	271	156	44	0
2,275	2,300	110	0	4,000	4,050	399	280	164	52	0
2,300	2,325	114	2	4,050	4,100	407	288	172	60	0
2,325	2,350	118	6	4,100	4,150	415	296	181	68	0
2,350	2,375	122	10	4,150	4,200	423	304	189	76	0
2,375	2,400	126	14	4,200	4,250	430	313	197	84	0
2,400	2,425	130	18	4,250	4,300	438	321	205	92	0
2,425	2,450	134	22	4,300	4,350	446	329	214	100	0
2,450	2,475	138	26	4,350	4,400	454	338	222	108	0
2,475	2,500	142	30	4,400	4,450	462	347	230	116	4
2,500	2,525	146	34	4,450	4,500	470	356	238	124	12
2,525	2,550	150	38	4,500	4,550	478	364	247	132	20
2,550	2,575	154	42	4,550	4,600	486	373	255	140	28
2,575	2,600	158	46	4,600	4,650	493	382	263	148	36
2,600	2,625	162	50	4,650	4,700	501	391	271	156	44
2,625	2,650	166	54	4,700	4,750	509	399	280	164	52
2,650	2,675	170	58	4,750	4,800	518	408	288	172	60
2,675	2,700	174	62	4,800	4,850	526	417	296	181	68
2,700	2,725	178	66	4,850	4,900	534	426	304	189	76
2,725	2,750	183	70	4,900	4,950	542	434	313	197	84
2,750	2,775	187	74	4,950	5,000	550	443	321	205	92
2,775	2,800	191	78							

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TAX TABLE B—FOR SINGLE PERSONS

This table is designed to allow for the standard deduction.

To find your tax read down income columns until you find the line covering the total income shown as item 7. Then read across to the appropriate column headed by the number corresponding to the number of exemptions claimed on item 15. Enter tax in item 8.

If your total income is—		And the number of exemptions is—			If your total income is—		And the number of exemptions is—						
At least	But less than	1	2	3 If 4 or more there is no tax	At least	But less than	1	2	3	4	5	6 If 7 or more there is no tax	
Your tax is—		Your tax is—			Your tax is—		Your tax is—						
\$0	\$900	\$0	\$0	\$0	\$2,450	\$2,475	\$261	\$140	\$26	\$0	\$0	\$0	
900	925	2	0	0	2,475	2,500	266	144	30	0	0	0	
925	950	6	0	0	2,500	2,525	270	148	34	0	0	0	
950	975	10	0	0	2,525	2,550	275	152	38	0	0	0	
975	1,000	14	0	0	2,550	2,575	279	156	42	0	0	0	
1,000	1,025	18	0	0	2,575	2,600	284	160	46	0	0	0	
1,025	1,050	22	0	0	2,600	2,625	288	165	50	0	0	0	
1,050	1,075	26	0	0	2,625	2,650	293	169	54	0	0	0	
1,075	1,100	30	0	0	2,650	2,675	297	173	58	0	0	0	
1,100	1,125	34	0	0	2,675	2,700	302	178	62	0	0	0	
1,125	1,150	38	0	0	2,700	2,725	306	182	66	0	0	0	
1,150	1,175	42	0	0	2,725	2,750	311	187	70	0	0	0	
1,175	1,200	46	0	0	2,750	2,775	315	191	74	0	0	0	
1,200	1,225	50	0	0	2,775	2,800	320	195	78	0	0	0	
1,225	1,250	54	0	0	2,800	2,825	324	200	82	0	0	0	
1,250	1,275	58	0	0	2,825	2,850	329	204	86	0	0	0	
1,275	1,300	62	0	0	2,850	2,875	333	208	90	0	0	0	
1,300	1,325	66	0	0	2,875	2,900	338	213	94	0	0	0	
1,325	1,350	70	0	0	2,900	2,925	343	217	99	0	0	0	
1,350	1,375	74	0	0	2,925	2,950	348	222	103	0	0	0	
1,375	1,400	78	0	0	2,950	2,975	353	226	107	0	0	0	
1,400	1,425	82	0	0	2,975	3,000	358	230	111	0	0	0	
1,425	1,450	86	0	0	3,000	3,050	365	237	117	4	0	0	
1,450	1,475	90	0	0	3,050	3,100	374	246	125	12	0	0	
1,475	1,500	94	0	0	3,100	3,150	383	255	134	20	0	0	
1,500	1,525	99	0	0	3,150	3,200	392	264	142	28	0	0	
1,525	1,550	103	0	0	3,200	3,250	401	273	150	36	0	0	
1,550	1,575	107	0	0	3,250	3,300	410	282	158	44	0	0	
1,575	1,600	111	0	0	3,300	3,350	419	291	167	52	0	0	
1,600	1,625	115	2	0	3,350	3,400	428	300	176	60	0	0	
1,625	1,650	119	6	0	3,400	3,450	437	309	184	68	0	0	
1,650	1,675	123	10	0	3,450	3,500	446	318	193	76	0	0	
1,675	1,700	127	14	0	3,500	3,550	455	327	202	84	0	0	
1,700	1,725	132	18	0	3,550	3,600	464	336	211	92	0	0	
1,725	1,750	136	22	0	3,600	3,650	473	345	219	101	0	0	
1,750	1,775	140	26	0	3,650	3,700	482	355	228	109	0	0	
1,775	1,800	144	30	0	3,700	3,750	491	365	237	117	4	0	
1,800	1,825	148	34	0	3,750	3,800	500	375	246	125	12	0	
1,825	1,850	152	38	0	3,800	3,850	509	385	255	134	20	0	
1,850	1,875	156	42	0	3,850	3,900	518	395	264	142	28	0	
1,875	1,900	160	46	0	3,900	3,950	527	405	273	150	36	0	
1,900	1,925	165	50	0	3,950	4,000	536	415	282	158	44	0	
1,925	1,950	169	54	0	4,000	4,050	545	425	291	167	52	0	
1,950	1,975	173	58	0	4,050	4,100	554	434	300	176	60	0	
1,975	2,000	178	62	0	4,100	4,150	563	443	309	184	68	0	
2,000	2,025	182	66	0	4,150	4,200	572	452	318	193	76	0	
2,025	2,050	187	70	0	4,200	4,250	581	461	327	202	84	0	
2,050	2,075	191	74	0	4,250	4,300	590	470	336	211	92	0	
2,075	2,100	195	78	0	4,300	4,350	599	479	345	219	101	0	
2,100	2,125	200	82	0	4,350	4,400	608	488	355	228	109	0	
2,125	2,150	204	86	0	4,400	4,450	617	497	365	237	117	4	
2,150	2,175	208	90	0	4,450	4,500	626	506	375	246	125	12	
2,175	2,200	213	94	0	4,500	4,550	635	515	385	255	134	20	
2,200	2,225	217	99	0	4,550	4,600	644	524	395	264	142	28	
2,225	2,250	222	103	0	4,600	4,650	653	533	405	273	150	36	
2,250	2,275	226	107	0	4,650	4,700	662	542	415	282	158	44	
2,275	2,300	230	111	0	4,700	4,750	671	551	425	291	167	52	
2,300	2,325	235	115	2	4,750	4,800	680	560	435	300	176	60	
2,325	2,350	239	119	6	4,800	4,850	689	569	445	309	184	68	
2,350	2,375	243	123	10	4,850	4,900	698	578	455	318	193	76	
2,375	2,400	248	127	14	4,900	4,950	707	587	465	327	202	84	
2,400	2,425	252	132	18	4,950	5,000	716	596	475	336	211	92	
2,425	2,450	257	136	22									

TAX TABLE C—FOR MARRIED PERSONS FILING SEPARATE RETURNS, USING 10-PERCENT STANDARD DEDUCTION PAGE 7

To find your tax read down income columns until you find the line covering the total income shown as item 7. Then read across to the appropriate column headed by the number corresponding to the number of exemptions claimed on item 15. Enter tax in item 8.

If your total income is—		And the number of exemptions is—			If your total income is—		And the number of exemptions is—							
At least	But less than	1	2	3	At least	But less than	1	2	3	4	5	6	7	
		Your tax is—					Your tax is—							
\$0	\$675	\$0	\$0	\$0	\$2,325	\$2,350	\$251	\$147	\$49	\$0	\$0	\$0	\$0	
675	700	3	0	0	2,350	2,375	255	150	52	0	0	0	0	
700	725	7	0	0	2,375	2,400	259	154	56	0	0	0	0	
725	750	10	0	0	2,400	2,425	263	158	59	0	0	0	0	
750	775	14	0	0	2,425	2,450	267	161	63	0	0	0	0	
775	800	17	0	0	2,450	2,475	271	165	67	0	0	0	0	
800	825	21	0	0	2,475	2,500	275	169	70	0	0	0	0	
825	850	25	0	0	2,500	2,525	279	173	74	0	0	0	0	
850	875	28	0	0	2,525	2,550	283	177	77	0	0	0	0	
875	900	32	0	0	2,550	2,575	287	181	81	0	0	0	0	
900	925	35	0	0	2,575	2,600	291	185	85	0	0	0	0	
925	950	39	0	0	2,600	2,625	295	189	88	0	0	0	0	
950	975	43	0	0	2,625	2,650	299	193	92	0	0	0	0	
975	1,000	46	0	0	2,650	2,675	303	197	96	0	0	0	0	
1,000	1,025	50	0	0	2,675	2,700	307	201	100	3	0	0	0	
1,025	1,050	53	0	0	2,700	2,725	311	205	103	7	0	0	0	
1,050	1,075	57	0	0	2,725	2,750	315	209	107	10	0	0	0	
1,075	1,100	61	0	0	2,750	2,775	320	213	111	14	0	0	0	
1,100	1,125	64	0	0	2,775	2,800	324	217	114	17	0	0	0	
1,125	1,150	68	0	0	2,800	2,825	328	220	118	21	0	0	0	
1,150	1,175	71	0	0	2,825	2,850	332	224	122	25	0	0	0	
1,175	1,200	75	0	0	2,850	2,875	336	228	126	28	0	0	0	
1,200	1,225	79	0	0	2,875	2,900	340	232	129	32	0	0	0	
1,225	1,250	82	0	0	2,900	2,925	344	236	133	35	0	0	0	
1,250	1,275	86	0	0	2,925	2,950	349	240	137	39	0	0	0	
1,275	1,300	90	0	0	2,950	2,975	353	244	140	43	0	0	0	
1,300	1,325	93	0	0	2,975	3,000	358	248	144	46	0	0	0	
1,325	1,350	97	1	0	3,000	3,050	365	254	150	52	0	0	0	
1,350	1,375	101	4	0	3,050	3,100	374	262	157	59	0	0	0	
1,375	1,400	105	8	0	3,100	3,150	383	270	165	66	0	0	0	
1,400	1,425	108	11	0	3,150	3,200	392	278	173	73	0	0	0	
1,425	1,450	112	15	0	3,200	3,250	401	286	180	80	0	0	0	
1,450	1,475	116	19	0	3,250	3,300	410	295	188	88	0	0	0	
1,475	1,500	119	22	0	3,300	3,350	419	303	196	95	0	0	0	
1,500	1,525	123	26	0	3,350	3,400	428	311	204	103	6	0	0	
1,525	1,550	127	29	0	3,400	3,450	437	319	212	110	13	0	0	
1,550	1,575	131	33	0	3,450	3,500	446	327	220	118	20	0	0	
1,575	1,600	134	37	0	3,500	3,550	455	335	228	125	28	0	0	
1,600	1,625	138	40	0	3,550	3,600	464	344	236	132	35	0	0	
1,625	1,650	142	44	0	3,600	3,650	473	353	243	140	42	0	0	
1,650	1,675	145	47	0	3,650	3,700	482	362	251	147	49	0	0	
1,675	1,700	149	51	0	3,700	3,750	491	371	259	155	56	0	0	
1,700	1,725	153	55	0	3,750	3,800	500	380	268	162	64	0	0	
1,725	1,750	157	58	0	3,800	3,850	509	389	276	170	71	0	0	
1,750	1,775	160	62	0	3,850	3,900	518	398	284	178	78	0	0	
1,775	1,800	164	65	0	3,900	3,950	527	407	292	186	85	0	0	
1,800	1,825	168	69	0	3,950	4,000	536	416	300	194	93	0	0	
1,825	1,850	172	73	0	4,000	4,050	545	425	308	201	100	4	0	
1,850	1,875	176	76	0	4,050	4,100	554	434	316	209	108	11	0	
1,875	1,900	180	80	0	4,100	4,150	563	443	324	217	115	18	0	
1,900	1,925	184	84	0	4,150	4,200	572	452	332	225	122	25	0	
1,925	1,950	188	87	0	4,200	4,250	581	461	341	233	130	32	0	
1,950	1,975	192	91	0	4,250	4,300	590	470	350	241	137	40	0	
1,975	2,000	196	95	0	4,300	4,350	599	479	359	249	145	47	0	
2,000	2,025	199	98	2	4,350	4,400	608	488	368	257	152	54	0	
2,025	2,050	203	102	5	4,400	4,450	617	497	377	265	160	61	0	
2,050	2,075	207	106	9	4,450	4,500	626	506	386	273	167	68	0	
2,075	2,100	211	109	13	4,500	4,550	635	515	395	281	175	76	0	
2,100	2,125	215	113	16	4,550	4,600	644	524	404	289	183	83	0	
2,125	2,150	219	117	20	4,600	4,650	653	533	413	297	191	90	0	
2,150	2,175	223	121	23	4,650	4,700	662	542	422	305	199	98	1	
2,175	2,200	227	124	27	4,700	4,750	671	551	431	313	207	105	8	
2,200	2,225	231	128	31	4,750	4,800	680	560	440	322	215	113	16	
2,225	2,250	235	132	34	4,800	4,850	689	569	449	330	222	120	23	
2,250	2,275	239	135	38	4,850	4,900	698	578	458	338	230	127	30	
2,275	2,300	243	139	41	4,900	4,950	707	587	467	347	238	135	37	
2,300	2,325	247	143	45	4,950	5,000	716	596	476	356	246	142	44	

PAGE 8 **TAX TABLE D —FOR MARRIED PERSONS FILING SEPARATE RETURNS, USING MINIMUM STANDARD DEDUCTION**

To find your tax read down income columns until you find the line covering the total income shown as item 7. Then read across to the appropriate column headed by the number corresponding to the number of exemptions claimed on item 15. Enter tax in item 8.

If your total income is—		And the number of exemptions is—			If your total income is—		And the number of exemptions is—						
At least	But less than	1	2	3	At least	But less than	1	2	3	4	5	6	7
		If 4 or more there is no tax					If 8 or more there is no tax						
Your tax is—													
\$0	\$800	\$0	\$0	\$0	\$2,400	\$2,425	\$270	\$148	\$34	\$0	\$0	\$0	\$0
800	825	2	0	0	2,425	2,450	275	152	38	0	0	0	0
825	850	6	0	0	2,450	2,475	279	156	42	0	0	0	0
850	875	10	0	0	2,475	2,500	284	160	46	0	0	0	0
875	900	14	0	0	2,500	2,525	288	165	50	0	0	0	0
900	925	18	0	0	2,525	2,550	293	169	54	0	0	0	0
925	950	22	0	0	2,550	2,575	297	173	58	0	0	0	0
950	975	26	0	0	2,575	2,600	302	178	62	0	0	0	0
975	1,000	30	0	0	2,600	2,625	306	182	66	0	0	0	0
1,000	1,025	34	0	0	2,625	2,650	311	187	70	0	0	0	0
1,025	1,050	38	0	0	2,650	2,675	315	191	74	0	0	0	0
1,050	1,075	42	0	0	2,675	2,700	320	195	78	0	0	0	0
1,075	1,100	46	0	0	2,700	2,725	324	200	82	0	0	0	0
1,100	1,125	50	0	0	2,725	2,750	329	204	86	0	0	0	0
1,125	1,150	54	0	0	2,750	2,775	333	208	90	0	0	0	0
1,150	1,175	58	0	0	2,775	2,800	338	213	94	0	0	0	0
1,175	1,200	62	0	0	2,800	2,825	343	217	99	0	0	0	0
1,200	1,225	66	0	0	2,825	2,850	348	222	103	0	0	0	0
1,225	1,250	70	0	0	2,850	2,875	353	226	107	0	0	0	0
1,250	1,275	74	0	0	2,875	2,900	358	230	111	0	0	0	0
1,275	1,300	78	0	0	2,900	2,925	363	235	115	2	0	0	0
1,300	1,325	82	0	0	2,925	2,950	368	239	119	6	0	0	0
1,325	1,350	86	0	0	2,950	2,975	373	243	123	10	0	0	0
1,350	1,375	90	0	0	2,975	3,000	378	248	127	14	0	0	0
1,375	1,400	94	0	0	3,000	3,050	385	255	134	20	0	0	0
1,400	1,425	99	0	0	3,050	3,100	395	264	142	28	0	0	0
1,425	1,450	103	0	0	3,100	3,150	405	273	150	36	0	0	0
1,450	1,475	107	0	0	3,150	3,200	415	282	158	44	0	0	0
1,475	1,500	111	0	0	3,200	3,250	425	291	167	52	0	0	0
1,500	1,525	115	2	0	3,250	3,300	435	300	176	60	0	0	0
1,525	1,550	119	6	0	3,300	3,350	445	309	184	68	0	0	0
1,550	1,575	123	10	0	3,350	3,400	455	318	193	76	0	0	0
1,575	1,600	127	14	0	3,400	3,450	465	327	202	84	0	0	0
1,600	1,625	132	18	0	3,450	3,500	475	336	211	92	0	0	0
1,625	1,650	136	22	0	3,500	3,550	485	345	219	101	4	0	0
1,650	1,675	140	26	0	3,550	3,600	495	355	228	109	12	0	0
1,675	1,700	144	30	0	3,600	3,650	505	365	237	117	20	0	0
1,700	1,725	148	34	0	3,650	3,700	515	375	246	125	28	0	0
1,725	1,750	152	38	0	3,700	3,750	525	385	255	134	36	0	0
1,750	1,775	156	42	0	3,750	3,800	535	395	264	142	44	0	0
1,775	1,800	160	46	0	3,800	3,850	545	405	273	150	52	0	0
1,800	1,825	165	50	0	3,850	3,900	555	415	282	158	60	0	0
1,825	1,850	169	54	0	3,900	3,950	565	425	291	167	68	0	0
1,850	1,875	173	58	0	3,950	4,000	575	435	300	176	76	0	0
1,875	1,900	178	62	0	4,000	4,050	585	445	309	184	84	0	0
1,900	1,925	182	66	0	4,050	4,100	595	455	318	193	92	0	0
1,925	1,950	187	70	0	4,100	4,150	605	465	327	202	101	4	0
1,950	1,975	191	74	0	4,150	4,200	615	475	336	211	109	12	0
1,975	2,000	195	78	0	4,200	4,250	625	485	345	219	117	20	0
2,000	2,025	200	82	0	4,250	4,300	635	495	355	228	125	28	0
2,025	2,050	204	86	0	4,300	4,350	645	505	365	237	134	36	0
2,050	2,075	208	90	0	4,350	4,400	655	515	375	246	142	44	0
2,075	2,100	213	94	0	4,400	4,450	665	525	385	255	150	52	0
2,100	2,125	217	99	0	4,450	4,500	675	535	395	264	158	60	0
2,125	2,150	222	103	0	4,500	4,550	685	545	405	273	167	68	0
2,150	2,175	226	107	0	4,550	4,600	695	555	415	282	176	76	0
2,175	2,200	230	111	0	4,600	4,650	705	565	425	291	184	84	0
2,200	2,225	235	115	2	4,650	4,700	715	575	435	300	193	92	0
2,225	2,250	239	119	6	4,700	4,750	725	585	445	309	202	101	4
2,250	2,275	243	123	10	4,750	4,800	735	595	455	318	211	109	12
2,275	2,300	248	127	14	4,800	4,850	746	605	465	327	219	117	20
2,300	2,325	252	132	18	4,850	4,900	758	615	475	336	228	125	28
2,325	2,350	257	136	22	4,900	4,950	769	625	485	345	237	134	36
2,350	2,375	261	140	26	4,950	5,000	781	635	495	355	246	142	44
2,375	2,400	266	144	30									

Please Print or Type

● Attach Copy B of Form W-2 Here ●

● Attach Check or Money Order Here ●

FORM 1040

U.S. Treasury Department
Internal Revenue Service

U.S. INDIVIDUAL INCOME TAX RETURN—1964

or taxable year beginning 1964, ending 19

Your social security number
(Husband's if joint return)

Occupation

Wife's number, if joint return

Occupation

First name and initial (If joint return, use first names and middle initials of both)

Last name

Home address (Number and street or rural route)

City, town or post office, and State

Postal ZIP code

Enter the name and address used on your return for 1963 (if the same as above, write "Same"). If none filed, give reason.

NOTE.—Married taxpayers: If you are changing from filing separate returns to a joint return or from a joint return to separate returns, enter names and addresses from the 1963 joint or separate returns.

See instructions before
completing your return.1a. ☐ Single **FILING STATUS**—check one:

- b. ☐ Married filing joint return (even if only one had income)
- c. ☐ Married filing separately. If your husband or wife is also filing a return give his or her first name and social security number.
- d. ☐ Unmarried Head of Household
- e. ☐ Surviving widow(er) with dependent child

EXEMPTIONS

- 2a. Regular ☐ Yourself ☐ Wife
- b. Age 65 or over ☐ Yourself ☐ Wife
- c. Blind ☐ Yourself ☐ Wife
- 3a. Number of your dependent children who lived with you
- b. Number of other dependents (from line 3, Part I, page 2)
4. Total exemptions claimed

Enter number
of boxes
checked
→**INCOME**—If joint return, include all income of both husband and wife

5. Wages, salaries, tips, etc. If not shown on attached Forms W-2 attach explanation \$
6. Other income (from line 9, Part II, page 2)
7. Total (odd lines 5 and 6)
8. Adjustments (from line 5, Part III, page 2)
9. Total income (subtract line 8 from line 7)

FIGURE TAX BY USING EITHER 10 OR 11

10. Tax Table—If you do not itemize deductions and line 9 is less than \$5,000, find your tax from tables in instructions. Do not use lines 11 a, b, c, or d. Enter tax on line 12.

11. Tax Rate Schedules

a. If you itemize deductions, enter total from Part IV, page 2

If you do not itemize deductions, and line 9 is \$5,000 or more enter the larger of:

(1) 10 percent of line 9 or;

(2) \$200 (\$100 if married and filing separate return) plus \$100 for each exemption claimed on line 4, above. The deduction computed under (1) or (2) is limited to \$1,000 (\$500 if married and filing separate return).

- b. Subtract line 11a from line 9
- c. Multiply total number of exemptions on line 4, above, by \$600
- d. Subtract line 11c from line 11b. (Figure your tax on this amount by using tax rate schedule on page 10 of instructions. Enter tax on line 12.)

**TAX
COMPU-
TATION****TAX—CREDITS—PAYMENTS**

12. Tax (from either Tax Table, line 10, or Tax Rate Schedule, line 11)
13. Total credits (from line 5, Part V, page 2)
14. Income tax (subtract line 13 from line 12)
15. Self-employment tax (Schedule C-3 or F-1)
16. Total tax (add lines 14 and 15)
- If either you or your wife worked for more than one employer, see page 5 of instructions.
- 17a. Total Federal income tax withheld (attach Forms W-2)
- b. 1964 Estimated tax payments
- (Include 1963 overpayment allowed as a credit) (Office where paid)
- c. Total (add lines 17a and 17b)

TAX DUE OR REFUND

18. If payments (line 17c) are less than tax (line 16), enter Balance Due. Pay in full with this return. →
19. If payments (line 17c) are larger than tax (line 16), enter Overpayment →
20. Amount of line 19 you wish credited to 1965 Estimated Tax
21. Subtract line 20 from 19. Apply to: ☐ U.S. Savings Bonds, with excess refunded; or ☐ Refund only .

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

SIGN

HERE →

If joint return, BOTH HUSBAND AND WIFE MUST SIGN even if only one had income.

Date

Sign here

Signature of preparer other than taxpayer

16-78386e-1

Address

Date

FORM 1040-1964

Page 2

PART I.—EXEMPTIONS—Complete only for dependents claimed on line 3b, page 1

(a) NAME (If more space is needed attach schedule)	(b) Relationship	(c) Months lived in your home. If born or died during year write "B" or "D"	(d) Did dependent have income of \$600 or more?	(e) Amount YOU furnished for dependent's support. If 100% write "ALL"	(f) Amount furnished by OTHERS including dependent
1.				\$	\$
2.					

3. Total number of dependents listed above. Enter here and on line 3b, page 1 →

PART II.—INCOME FROM ALL SOURCES OTHER THAN WAGES, SALARIES, ETC.**Dividends and Other Distributions**

- A. Gross amount
- B. Nontaxable and capital gain distributions
- C. Subtract item B from item A. Give details in lines 1a through 1d

Explanation of Item C (Write (H), (W), (I) for stock held by husband, wife, or jointly)

- 1a. Qualifying dividends (Name of payer)

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PART IV.—ITEMIZED DEDUCTIONS—Use only if you do not use tax table or standard deduction.

Medical and dental expense.—Attach itemized list. Do not enter any expense compensated by insurance or otherwise. NOTE: If you or your wife are 65 or over, or if either has a dependent parent 65 or over, see page 8 of instructions for possible larger deduction.

1. Enter excess, if any, of medicine and drugs over 1% of line 9, page 1

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PART III.—ADJUSTMENTS

1. "Sick pay" if included in line 5, page 1 (Attach Form 2440 or other required statement)

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PART V.—CREDITS

1. Dividends received credit: Enter smallest of (a) 2% of line 1c, Part II, (b) tax shown on line 12, page 1, less foreign tax credit, or (c) 2% of taxable income (see instructions).

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EXPENSE ACCOUNT INFORMATION—If you had an expense allowance or charged expenses to your employer, check ☐ and see page 7 of instructions.

SCHEDULE B
(Form 1040)

U.S. Treasury Department
Internal Revenue Service

**SUPPLEMENTAL SCHEDULE OF INCOME
AND RETIREMENT INCOME CREDIT**

(From pensions and annuities, rents and royalties, partnerships, and estates or trusts)

Attach this schedule to your income tax return, Form 1040

1964

Name and address as shown on page 1 of Form 1040

Part I.—PENSION AND ANNUITY INCOME

A.—General Rule (If you did not contribute to the cost of the pension or annuity, enter the total amount received on line 6 and omit lines 1 through 5.)

AMOUNT

- | | | | |
|---|----|--|---|
| 1. Investment in contract | | 4. Amount received this year | • |
| 2. Expected return | | 5. Amount excludable (line 4 multiplied by line 3) | |
| 3. Percentage of income to be excluded (line 1 divided by line 2) | 9% | 6. Taxable portion (excess of line 4 over line 5) | |

B.—Special Rule.—Where your employer has contributed part of the cost and your own contribution will be recovered tax-free within 3 years. If your cost was fully recovered in prior years, enter the total amount received on line 5 and omit lines 1 through 4.

- | | |
|---|--|
| 1. Cost of annuity (amounts you paid) | 4. Amount received this year |
| 2. Cost received tax-free in past years | 5. Taxable portion (excess, if any, of line 4 over line 3) |
| 3. Remainder of cost (line 1 less line 2) | |

Part II.—RENT AND ROYALTY INCOME

- [illegible]

Part III.—INCOME OR LOSSES FROM PARTNERSHIPS AND ESTATES OR TRUSTS

1. Partnerships (name, address, and nature of income) _____
- _____
- _____
2. Estates or trusts (name and address) _____
- _____
- _____

Total of Parts I, II, and III (Enter here and on line 4, Part II, page 2, of Form 1040)

PART IV.—SCHEDULE FOR DEPRECIATION CLAIMED IN PART II ABOVE—This schedule is designed for taxpayers using the alternative guidelines and administrative procedures described in Revenue Procedure 69-21 as well as for those taxpayers who wish to continue using procedures authorized prior to the revenue procedure. Where double headings appear use the first heading for the new procedure and the second heading for the older procedure.

- [illegible]

Schedule B (Form 1040) 1964

Page 2

Part V.—RETIREMENT INCOME CREDIT**A.—General Rule**

If separate return, use column B only. If joint return, use column A for wife and column B for husband—

Did you receive earned income in excess of \$600 in each of any 10 calendar years before 1964? (Widows or widowers see instructions, page B-3)

If answer above is "Yes" in either column, furnish all information below in that column.

1. Retirement income for taxable year:

(a) For taxpayers under 65 years of age:

Enter only income received from pensions and annuities under public retirement systems (e.g. Fed., State Govts., etc.) included in line 9, page 1, of Form 1040.

(b) For taxpayers 65 years of age or older:

Enter total of pensions and annuities, interest, and dividends included in line 9, page 1 of Form 1040, and gross rents included in column 2, Part II of this schedule.

2. Maximum amount of retirement income for credit computation

3. Deduct:

(a) Amounts received as pensions or annuities under the Social Security Act, the Railroad Retirement Acts, and certain other exclusions from gross income.

(b) Earned income received (Does not apply to persons 72 years of age or over):

(1) Taxpayers under 62 years of age, enter amount in excess of \$900.

(2) Taxpayers 62 or over but under 72, enter amount determined as follows:

If \$1,200 or less, enter zero.

If over \$1,200 but not over \$1,700, enter 1/2 of amount over \$1,200; or

If over \$1,700, enter excess over \$1,450.

4. Total of lines 3(a) and 3(b).

5. Balance (line 2 minus line 4).

6. Line 5 or line 1, whichever is smaller.

7. (a) Total (add amounts on line 6, columns A and B).

If line 7(a) is less than \$2,286 and this is a joint return and both husband and wife are age 65 or over, complete the Alternative Computation in B below which may result in a larger credit.

(b) Amount from line 7 of part B below, if applicable.

8. Tentative credit. Enter 17% of line 7(a) or 17% of line 7(b), whichever is greater.

LIMITATION ON RETIREMENT INCOME CREDIT

9. Amount of tax shown on line 12, page 1 of Form 1040.

10. Less: Total of any amounts shown on lines 1 and 4, Part V, page 2, Form 1040.

11. Subtract line 10 from line 9.

12. Credit. Enter here and on line 2, Part V, page 2, Form 1040, the amount on line 11 or line 8, whichever is smaller.

B.—Alternative Computation (after completing lines 1 through 7(a) above)**This method available if:**

a. You are married and filing a joint return;

b. Both husband and wife are 65 or over, AND

c. Either one, or both, received earned income in excess of \$600 in each of any 10 calendar years before 1964.

Furnish the information called for below for both husband and wife even if only one answered "Yes" in column A or B above.

1. Retirement income of both husband and wife from pensions and annuities, interest, and dividends included in line 9, page 1, Form 1040, and gross rents included in column 2, Part II of this schedule

2. Maximum amount of retirement income for credit computation

3. Deduct:

(a) Amounts received as pensions or annuities under the Social Security Act, the Railroad Retirement Acts, and certain other exclusions from gross income.

(b) Earned income received (Does not apply to persons 72 years of age or over):

If \$1,200 or less, enter zero

If over \$1,200 but not over \$1,700 enter 1/2 of amount over \$1,200; or

If over \$1,700, enter excess over \$1,450

4. Total of lines 3(a) and 3(b)

5. Total (add amounts on line 4, columns A and B)

6. Balance (subtract line 5 from line 2)

7. Enter here and on line 7(b) of part A above, the amount on line 6 or line 1, whichever is smaller.

A	B
<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

1,524 00 1,524 00

2,286 00

A—WIFE	B—HUSBAND

A Special Message for Taxpayers:

Your 1964 forms and instructions have been revised in accordance with the Revenue Act of 1964 which reduced tax rates and provided a minimum standard deduction.

Many other changes have been made to conform to the new legislation which provided:

Higher ceilings on charitable contributions and the retirement income credit;

Benefits for persons 65 or over on medical expenses and sales of their residences;

Deductions for moving expenses;

Restrictions on the sick pay exclusion and the deduction for taxes paid;

An increase in the dividends exclusion and a decrease in the dividends received credit; and

An averaging system to moderate the effects of unusual increases in income.

During the past year, continued progress has been made in installing our Automatic Data Processing system, and some parts of the system are now operative in all of the 50 States. This system is designed to give you better service and more efficient and effective enforcement of the tax laws. Our aim is to make sure that everyone pays his share—and no more—of the cost of keeping America safe, prosperous, and healthy.

For your own protection and to promote fast, accurate processing of your return, please watch these points—

NAME AND ADDRESS—If your return form is not pre-addressed, be sure you enter your name and address correctly.

COPY YOUR SOCIAL SECURITY NUMBER, exactly as it appears on your account card. This number is important to rapid processing of your return and to identifying your tax affairs.

BE SURE TO FILL OUT EACH ITEM on the form which applies to you. Be accurate. Follow the instructions. List all income such as wages, dividends, interest, etc. Take all allowable deductions.

ATTACH FORMS W-2 to your return. If not available, please explain.

BE SURE TO SIGN YOUR RETURN.

FILE EARLY—before the April 15 deadline.

These instructions cover the most common aspects of the tax laws and regulations. If you have questions, telephone or visit any Internal Revenue Office. We will be glad to help you.

Instructions for Preparing Your Federal Income Tax Return Form 1040 for 1964



Commissioner of Internal Revenue

INSTRUCTIONS FORM 1040 (1964)

HOW TO USE FORM 1040 (To be filed not later than April 15)

Individuals have two return forms to choose from, Form 1040 and card form, Form 1040A. Form 1040 is limited to a single sheet. Supporting schedules may be attached according to the individual needs of each taxpayer.

Generally, if your income was entirely from salary, wages, interest, dividends, and sources other than those for which schedules (B, C, D, and F) are

required as prescribed below, you will need only Form 1040. You can use it whether you take the standard deduction or itemize deductions.

If you have income from sources listed below, complete and attach one or more of the following forms:

Schedule B for income from pensions, annuities, rents, royalties, partnerships, estates, trusts, etc.;

Schedule C for income from a personally owned business;

Schedule D for income from the sale or exchange of property; and

Schedule F for income from farming.

These schedules as well as other supporting schedules described in these instructions may be obtained from any Internal Revenue Service office.

WAGE EARNERS WITH LESS THAN \$10,000 INCOME

You can use a simpler return (Form 1040A), printed on a punch card, if:

1. Your income was less than \$10,000, AND
2. It consisted of wages reported on withholding statements (Forms W-2) and not more than \$200 total of other wages, interest, and dividends, AND
3. Instead of itemizing deductions,

you wish to use the tax table or to take the standard deduction which is generally the higher of:

- (a) the 10-percent standard deduction—about 10 percent of your income, or
- (b) the minimum standard deduction—an amount equal to \$200 (\$100 if married and filing separate return) plus \$100 for each

exemption claimed on item 15 on the back of your Form 1040A.

The instructions for Form 1040A provide further information about its use. One of the special features is that if your income is less than \$5,000, you can choose to have the Internal Revenue Service figure your tax for you. You can obtain these forms from most banks and some post offices.

LOCATIONS OF DISTRICT DIRECTORS' OFFICES

Following is a list of the District Directors' offices. If there is more than one District Director's office in your State and you are not sure which one to use, consult your local post office.

ALABAMA—Birmingham, Ala., 35203.
ALASKA—Anchorage, Alaska, 99501.
ARIZONA—Phoenix, Ariz., 85025.
ARKANSAS—Little Rock, Ark., 72203.
CALIFORNIA—Los Angeles, Calif., 90012; San Francisco, Calif., 94102.
COLORADO—Denver, Colo., 80202.
CONNECTICUT—Hartford, Conn., 06115.
DELAWARE—Wilmington, Del., 19801.
DISTRICT OF COLUMBIA—Baltimore, Md., 21202.
FLORIDA—Jacksonville, Fla., 32202.
GEORGIA—Atlanta, Ga., 30303.
HAWAII—Honolulu, Hawaii, 96813.
IDAHO—Boise, Idaho, 83701.
ILLINOIS—Chicago, Ill., 60602; Springfield, Ill., 62704.
INDIANA—Indianapolis, Ind., 46204.
IOWA—Des Moines, Iowa, 50309.
KANSAS—Wichita, Kans., 67202.
KENTUCKY—Louisville, Ky., 40202.
LOUISIANA—New Orleans, La., 70130.
MAINE—Augusta, Maine, 04330.

MARYLAND—Baltimore, Md., 21202.
MASSACHUSETTS—Boston, Mass., 02115.
MICHIGAN—Detroit, Mich., 48226.
MINNESOTA—St. Paul, Minn., 55101.
MISSISSIPPI—Jackson, Miss., 39202.
MISSOURI—St. Louis, Mo., 63101.
MONTANA—Helena, Mont., 59601.
NEBRASKA—Omaha, Neb., 68102.
NEVADA—Reno, Nev., 89505.
NEW HAMPSHIRE—Portsmouth, N.H., 03801.
NEW JERSEY—Newark, N.J., 07102.
NEW MEXICO—Albuquerque, N. Mex., 87101.
NEW YORK—Brooklyn, N.Y., 11201; 120 Church Street, New York, N.Y., 10007; Albany, N.Y., 12210; Buffalo, N.Y., 14202.
NORTH CAROLINA—Greensboro, N.C., 27401.
NORTH DAKOTA—Fargo, N. Dak., 58102.
OHIO—Cleveland, Ohio, 44113; Cincinnati, Ohio, 45202.
OKLAHOMA—Oklahoma City, Okla., 73102.
OREGON—Portland, Oreg., 97232.
PANAMA CANAL ZONE—Director of International Operations, Internal Revenue Service, Washington, D.C., 20225.
PENNSYLVANIA—Philadelphia, Pa., 19108; Pittsburgh, Pa., 15230.

GENERAL INSTRUCTIONS

Earned Income From Sources Outside the United States.—To determine whether an income tax return must be filed, income must be computed without regard to the exclusion provided for income earned from sources outside the United States. If you received such income and believe it is excludable for income tax purposes, attach Form 2555 to your return.

Social Security Numbers.—Be sure to enter your number in the space pro-

vided, exactly as shown on your card.

If you need a number, file application Form SS-5 with the local office of the Social Security Administration. File the application early to make certain you receive your card before April 15, the deadline for filing your return. If you file an application but do not receive your card by that date—file your return and enter "Applied for" in the space provided for the number.

WHO MUST FILE A TAX RETURN

Every citizen or resident of the United States—whether an adult or minor—who had \$600 or more income in 1964 must file; if 65 or over, \$1,200 or more.

A person with income of less than these amounts should file a return to get a refund if tax was withheld. Generally, a married person with income less than her (his) own personal exemption will get the smaller tax or larger refund by filing a joint return with husband or wife.

GENERAL INSTRUCTIONS—Continued

3

MEMBERS OF ARMED FORCES

A member of the Armed Forces should give his name, social security number, permanent home address and serial number.

WHEN AND WHERE TO FILE

Please file as early as possible. You must file not later than April 15. Mail your return to the "District Director of Internal Revenue" for the district in which you live (see page 2). U.S. citizens abroad who have no legal residence or place of business in the United States should file with Director of International Operations, Internal Revenue Service, Washington, D.C., 20225.

WHERE TO GET FORMS

As far as practical, the forms are mailed directly to taxpayers. Additional forms may be obtained from any Inter-

nal Revenue Service office, and also at most banks and some post offices.

HOW TO PAY

The balance of tax shown to be due on line 18, page 1, of your return on Form 1040 must be paid in full with your return if it amounts to \$1.00 or more. Make checks or money orders payable to "Internal Revenue Service."

ROUNDING OFF TO WHOLE DOLLARS

The money items on your return and schedules may be shown in whole dollars. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next higher dollar.

ATTACHMENTS TO THE RETURN

Attachments may be used if the lines

on the form schedules are not sufficient for your needs. The attachment must contain all required information, follow the format of the official schedules and must be attached to the return in the same sequence as the schedules appear on the official forms. If an attachment is used in place of a schedule having a summary line on page 1 or 2 of Form 1040, the total must be entered on the summary line on page 1 or 2, but need not be entered on the official schedule.

The above does not apply to Schedules C-3 and F-1 (self-employment tax) which the Service separates from the returns and transmits to the Social Security Administration for the recording of information in benefit accounts, or to any tax computation portion of a form or schedule.

MARRIED PERSONS—JOINT OR SEPARATE RETURNS

Advantages of a Joint Return.—Generally it is advantageous for a married couple to file a joint return. There are benefits in figuring the tax on a joint return, which often result in a lower tax than would result from separate returns.

How To Prepare a Joint Return.—You must include all income, exemptions and deductions of both husband and wife. In the return heading, list both names including middle initials (for example: "John F. and Mary L. Doe"). Both must sign the return.

A husband and wife may file a joint return even though one of them had no income. A joint return may not be filed if either husband or wife was a nonresident alien at any time during the taxable year.

When a joint return is filed, the couple assumes full legal responsibility for the entire tax, and if one fails to pay, the other must pay it.

How To Prepare a Separate Return.—Separate returns may be filed by husband and wife where each has income of his own. In such case each should report his or her own income, exemptions and deductions in separate returns. Only

the name of the filer should be entered in the name and address area of the return. Check the box "married filing separately," line 1c, page 1 of the return and give the first name and social security number of your husband or wife in the space provided. When filing separate returns, the husband and wife should each claim the allowable deductions paid with his or her own funds. (In community property States, deductions resulting from payments made out of funds belonging jointly to husband and wife may be divided half and half.) If one itemizes and claims actual deductions then both must do so. If one uses the 10 percent standard deduction (instead of the minimum standard deduction—line 11a (2), page 1, Form 1040), then the other may not use the minimum standard deduction.

A separate return may also be filed where only the husband or wife had income. Enter only the name of the one having income in the name and address area. Check the box "married filing separately," line 1c, page 1 of the return and do not enter your wife's (husband's) first name or social security number. To claim the exemption for

your wife or husband check the boxes provided in line 2, page 1.

Changes in Marital Status.—If you are married at the end of your taxable year, you are considered married for the entire year. If you are divorced or legally separated on or before the end of your taxable year, you are considered single for the entire year.

If your wife or husband died during the year, you are considered married for the entire year. Generally a joint return may be filed for the year provided you have not remarried before the end of the year. If an executor or administrator has been appointed, the return should be filed by both you and the executor or administrator. If no executor or administrator has been appointed, you may file the return. Indicate you are filing as a surviving husband or wife in the signature area of the return. If a refund is due, attach Form 1310, Statement of Claimant to Refund Due on Behalf of Deceased Taxpayer. You may also be entitled to the benefits of a joint return for the two years following the death of your husband or wife. See "Widows and Widowers," below.

SPECIAL COMPUTATIONS

Unmarried Head of Household.—The law provides special tax rates for any individual who qualifies as a "Head of Household." Only the following persons may qualify: (1) one who is unmarried (or legally separated) at the end of the taxable year, or (2) one who is married at the end of the year to an individual who was a nonresident alien at any time during the taxable year. In addition, you must have furnished over half of the cost of maintaining as your home a household which during the en-

tire year, except for temporary absence, was occupied as the principal place of abode and as a member of such household by (1) any related person other than your unmarried child or stepchild (see list under "Line 3," paragraph 5 on page 4 of these instructions) for whom you are entitled to a deduction for an exemption, unless the deduction arises from a multiple support agreement, or (2) your unmarried child, grandchild, or stepchild, even though such child is not a dependent.

The home you maintain for your father and mother need not be your residence.

See head of household rates on page 10.

Widows and Widowers.—Under certain conditions a taxpayer whose husband (or wife) has died during either of her two preceding taxable years may compute her tax by including only her income, exemptions, and deductions, but otherwise computing the tax as if a joint

GENERAL INSTRUCTIONS—Continued

return had been filed. However, the exemption for the decedent may be claimed only for the year of death.

The conditions are that the taxpayer

(a) must not have remarried, (b) must maintain as her home a household which is the principal place of abode of her child or stepchild for whom she is

entitled to a deduction for an exemption, and (c) must have been entitled to file a joint return with her husband (or wife) for the year of death.

HOW TO REPORT YOUR INCOME

All income in whatever form received which is not specifically exempt must be included in your income tax return, even though it may be offset by deductions. Examples are given below:

Examples of Income Which Must Be Reported

Wages, salaries, bonuses, commissions, fees, tips, and gratuities.
Dividends.
Interest on bank deposits, bonds, notes.
Interest on U.S. Savings bonds.
Profits from business or profession.
Your share of partnership profits.

Profits from sales or exchanges of real estate, securities, or other property.
Industrial, civil service and other pensions, annuities, endowments.
Rents and royalties from property, patents, copyrights.
Your share of estate or trust income.

Employer supplemental unemployment benefits.
Alimony, separate maintenance or support payments received from (and deductible by) your husband (or wife).
Prizes and awards (such as items received from radio and TV shows, contests, raffles, etc.).

Examples of Income Which Should Not Be Reported

Disability retirement payments and other benefits paid by the Veterans Administration.
Dividends on veterans' insurance.
Life insurance proceeds upon death.

Workmen's compensation, insurance, damages, etc., for injury or sickness.
Interest on State and municipal bonds.
Federal and State social security benefits.

Railroad Retirement Act benefits.
Gifts, inheritances, bequests.

INSTRUCTIONS FOR PAGE 1 OF FORM 1040

Exemptions (\$600 for Each Allowable Exemption)

Line 2—YOU AND WIFE

For You.—You, as the taxpayer, are always entitled to at least one exemption. If, at the end of your taxable year, you were either blind or 65 or over, you get two exemptions. If you were both blind and 65 or over, you get three exemptions. Be sure to check the appropriate boxes. Age and blindness are determined as of December 31, 1964. Your age is determined on the day before your actual birthday and, thus, if your 65th birthday was on January 1, 1965, you get the additional exemption for your age on your return for 1964.

For Your Wife.—An exemption is allowed for your wife (or husband) if you and she are filing a joint return. If you file a separate return, you may claim her exemptions only if she had no income and did not receive more than half her support from another taxpayer. You are not entitled to an exemption for your wife on your return if she files a separate return for any reason (for example, to obtain a refund of tax withheld where her income is less than \$600). Otherwise, your wife's exemptions are like your own—one, if she was neither blind nor 65 or over; two, if she was either blind or 65 or over; three, if she was both blind and 65 or over.

In Case of Death.—If your wife or husband died during 1964, the number of her or his exemptions is determined as of the date of death.

Proof of Blindness.—If totally blind, a statement to that effect must be attached to the return. If partially blind, attach a statement from a qualified physician or a registered optometrist that (1) central visual acuity did not exceed 20/200 in the better eye with correcting lenses, or (2) that the widest diameter

of the visual field subtends an angle no greater than 20°.

Line 3—CHILDREN, OTHER DEPENDENTS

Enter on line 3a the total number of your children who lived with you during 1964.

Enter on line 3b the total number of dependents from line 3, Part I, page 2 of your return.

Each child, stepchild and other dependent claimed must meet all of the following tests:

1. Income.—Received less than \$600 income (if the child was under 19 or was a student, this limitation does not apply), and

2. Support.—Received more than half of his or her support from you (or from husband or wife if a joint return is filed), (see definition below of support), and

3. Married Dependents.—Did not file a joint return with her husband (or his wife), and

4. Nationality.—Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama or the Canal Zone; or was an alien child adopted by and living with a United States citizen abroad, and

5. Relationship.—EITHER (1) for your entire taxable year had your home as his principal place of abode and was a member of your household; or (2) was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

Child*	Stepbrother	Son-in-law
Stepchild	Stepsister	Daughter-in-law
Mother	Stepmother	The following if related by blood:
Father	Stepfather	Uncle
Grandparent	Mother-in-law	Uncle
Brother	Father-in-law	Aunt
Sister	Brother-in-law	Nephew
Grandchild	Sister-in-law	Niece

*Includes a child who is a member of your household if placed with you by an authorized placement agency for legal adoption.

Definition of Support.—Support includes food, shelter, clothing, medical and dental care, education, and the like. Generally, the amount of an item of support will be the amount of expense incurred by the one furnishing such item. If the item of support furnished by an individual is in the form of property or lodging, it will be necessary to measure the amount of such item of support in terms of its fair market value. In computing the amount of support include amounts contributed by the dependent for his own support and also amounts ordinarily excludable from income (for example, social security benefits).

In figuring whether you provide more than half of the support of your child who is a student, you may disregard amounts received by him as scholarships.

Definition of Student.—The law defines a student as an individual who, during each of 5 calendar months during the year, is (a) a full-time student at an educational institution or (b) pursuing a full-time course of institutional on-farm training under the supervision of an accredited agent of an educational institution or of a State, or a political subdivision of a State.

Children Under 19 and Students.—If your dependent child has income of \$600 or over and is under 19, or is a student, he must file an income tax return, report the income, and claim his exemption. If you provide over half of your child's support and meet the other qualifications for claiming a dependent, you may also claim the exemption on your return.

Birth or Death of Dependent.—You can claim a full \$600 exemption for a dependent who was born or died during the year if the tests for claiming an exemption for such dependent are met for the part of the year during which he was alive.

INSTRUCTIONS FOR PAGE 1 OF FORM 1040—Continued

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Support by More Than One Taxpayer.—If several persons contributed toward the support of an individual during the taxable year, but none contributed over half of the support, they may designate one of their number to claim the exemption if:

(a) They as a group have provided over half of the support of the individual; and

(b) Each of them, had he contributed over half of the support, would have been entitled to claim the individual as a dependent; and

(c) The person claiming the exemption for the individual contributed over 10 percent of the support; and

(d) Each other person in the group who contributed over 10 percent of the individual's support makes a declaration

that he will not claim the individual as a dependent for the year. The declarations must be filed with the return of the person claiming the exemption. Form 2120, Multiple Support Declaration, is available at any Internal Revenue Service office.

Line 5—WAGES, SALARIES, TIPS, ETC.

Report the full amount of your wages, salaries, fees, commissions, tips, bonuses, and other payments for your personal services even though taxes and other amounts have been withheld by your employer. See page 7 for treatment of reimbursed employee business expenses.

If your employer furnishes you a statement showing that a portion of the cost of group term life insurance is taxable to you, include the taxable amount with other payments reported on this line.

All income regardless of where earned must be reported on one Federal tax return.

Payment in Merchandise, etc.—If you are paid in whole or in part in merchandise, services, stock, or other things of value, determine the fair market value of such items and include it in your wages.

Meals and Living Quarters.—Employees who, as a matter of choice, receive meals and lodging from their employers, whether or not designated wages, must include the fair market value in income.

However, if, for the convenience of your employer, your meals are furnished at your place of employment or you are required to accept lodging at your place of employment as a condition of your employment, the value of the meals or lodging is not to be reported.

TAX—CREDITS—PAYMENTS—BALANCE DUE OR REFUND

FIGURING YOUR TAX

Line 10.—The Tax Tables are provided by law and save you the trouble of itemizing deductions and computing your tax. The tables allow \$600 for each exemption claimed on your return and also provide for the standard deduction.

Line 11.—The tax rate schedules on page 10 are to be used to figure your tax. Be sure to use the right schedule. See pages 3 and 4 for special computations.

Line 12.—Tax.—If your income has increased substantially this year, it may be to your advantage to figure your tax under the "averaging method." Obtain Schedule "C" from any Internal Revenue Service office for full details.

Line 14.—Income Tax.—Include any tax from Recomputing Prior Year Investment Credit due to early disposition of such property. Also show the amount separately and write "Inv. Cr." to left of the entry. Attach computation.

Line 17a.—Payments.—Include any amounts from the following sources on this line.

Income Tax Withheld.—As reflected on the Forms W-2 which you received from your employers.

Two or More Employers.—If more than \$174 of Social Security (F.I.C.A.) employees tax was withheld during 1964 because either you or your wife received wages from more than one employer, the excess should be claimed as a credit against income tax. Include any excess of Social Security tax withheld over \$174. Also show the amount separately and write "F.I.C.A." to left of the entry. If a joint return, do not add the Social Security tax withheld from both husband and wife to figure the excess over \$174; compute the credit separately.

Credit for Taxes Paid by Regulated Investment Companies.—If you are entitled to a credit for taxes paid by a regulated investment company on undistributed capital gains, include the credit on this line and write "Reg. Inv." to left of the entry. To substantiate the credit claimed attach Copy B of Form 2439.

Line 17c.—If the total amount shown on this line is substantially less than the amount of tax shown on line 14, you may be liable for the additional charge imposed by law for underpayment of estimated tax. This charge is mandatory unless the taxpayer qualifies for relief under one of the specific exceptions provided by law. Details of this additional charge, and exceptions to it are printed on Form 1040-ES and Form 2210. If you believe one of the exceptions applies, attach a statement or Form 2210 to your return. See paragraph below, headed "Declarations of Estimated Tax" for filing requirements.

Lines 18 and 19.—Tax Due or Refund Under \$1.—In order to facilitate the processing of collections and refunds, balances due of less than \$1 need not be paid, and overpayments of less than \$1 will be refunded only upon separate application to your District Director.

Line 21.—Purchase of U.S. Savings Bonds.—If you are entitled to a refund, you may apply it to the purchase of Series E United States Savings Bonds by checking the first box on line 21, page 1. You will be issued as many bonds as your refund will buy providing it does not leave a balance of less than \$1 to be paid by check. The excess will automatically be refunded to you. If you make this election, do not check the second box on line 21. For example, if your refund is \$40 you will receive a \$50 face value bond and a check for \$2.50. Bonds will be issued in the name used in filing your

return. If you file a joint return the bonds will be issued only to husband and wife as co-owners.

Declarations of Estimated Tax.—For many taxpayers the withholding tax on wages is not sufficient to keep them paid up on their income tax. In general, the law requires every citizen or resident of the United States to file a Declaration of Estimated Income Tax, Form 1040-ES, and to make quarterly payments in advance of filing the annual income tax return if his total expected tax exceeds his withholding (if any) by \$40 or more, and he:

(a) can reasonably expect gross income exceeding—

(1) \$10,000 for a head of a household or a widow or widower entitled to the special tax rate;

(2) \$5,000 for other single individuals;

(3) \$5,000 for a married individual not entitled to file a joint declaration;

(4) \$5,000 for a married individual entitled to file a joint declaration, and the combined income of both husband and wife can reasonably be expected to exceed \$10,000; OR

(b) can reasonably expect to receive more than \$200 from sources other than wages subject to withholding.

Farmers and fishermen may postpone filing their 1965 declarations until January 15, 1966.

Additional Charge for Underpayment of Estimated Tax.—Estimate your tax carefully. Avoid the difficulties of paying a large balance with your return; also the prospect of your being liable for the additional charge imposed by law for underpayment of estimated tax when filing your 1965 income tax return. See instructions for line 17c above.

INSTRUCTIONS FOR PAGE 2 OF FORM 1040**Part II****Line 1—DIVIDENDS**

If you own stock, the payments you receive out of the company's earnings and profits are dividends and must be reported in your tax return. Usually dividends are paid in cash, but if paid in merchandise or other property, they are taxable at their fair market value.

Enter as item A, above line 1, the gross amount of dividends and other distributions received by you as a shareholder, either directly or through a nominee or other intermediary.

Enter as item B, above line 1, the total of any capital gain dividends and nontaxable distributions included in item A.

Some payers, especially mutual funds and investment club partnerships, distribute both an ordinary dividend and a capital gain at the same time; the check or notice will usually show them separately. You must report the dividend income portion on this line, and the capital gain portion on line 7, Part I of Schedule D (Form 1040).

There are special rules applicable to stock dividends, partial liquidations, stock rights, and redemptions; call your Internal Revenue Service office for more complete information.

You may exclude from your income \$100 of dividends received from qualifying domestic corporations.

If a joint return is filed and both husband and wife have dividend income, each one may exclude \$100 of dividends received from qualifying corporations, but one may not use any portion of the \$100 exclusion not used by the other. For example, if the husband had \$300 in dividends, and the wife had \$20, only \$120 may be excluded on a joint return.

Use this line to list your dividends including dividends you receive as a member of a partnership or as a beneficiary of an estate or trust, and to show the amount of the exclusion to which you are entitled. If you receive dividends through a nominee or other intermediary, list the name of such person. Dividends from mutual insurance companies which are a reduction of premiums are not to be included. So-called "dividends" paid on deposits or withdrawable accounts by the following corporations are considered interest and should be reported as interest in line 3; mutual savings banks, cooperative banks, savings and loan associations and credit unions.

Taxable dividends from the following corporations, which do not qualify for the dividends received exclusion and the dividends received credit should be reported on line 1d:

(a) foreign corporations, including your share from a controlled foreign corporation.

(b) so-called exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.

(c) regulated investment companies except to the extent designated by the company to be taken into account as a dividend for these purposes.

(d) real estate investment trusts.

(e) China Trade Act corporations.

(f) corporations deriving 80 percent or more of their income from U.S. possessions and 50 percent or more of their income from the active conduct of a business therein.

Line 3—INTEREST

You must include in your return any interest you received or which was credited to your account (whether entered in your passbook or not) and can be withdrawn by you. Interest on bonds, debentures, notes, savings accounts, or loans is taxable, except on State and municipal bonds and securities.

If you own United States Savings or War bonds, the gradual increase in value of each bond is considered interest, but you need not report this interest until you cash the bond or until the year of final maturity, whichever is earlier. However you may at any time elect to report each year the annual increase in value, but if you do so you must report in the first year the entire increase to date on all such bonds and must continue to report the annual increase each year.

Line 8—OTHER SOURCES

If you cannot find any specific place on your return (or related schedules) to list certain types of income, report it here. Income reported on this line must be identified as to its source. Report here amounts received as alimony, separate maintenance, prizes and awards. Recoveries of bad debts and other items which reduced your tax in a prior year should also be reported here. A refund of State income tax should be entered here. The general rule is that a refund of State income tax is income to the taxpayer if a deduction was taken in a prior year which resulted in a Federal tax benefit. Taxpayers using the cash basis report the refund in the year received; taxpayers using the accrual basis report when the claim is allowed (if no claim is filed, report when the taxing authority notifies you of the overpayment).

Net Operating Loss.—If, in 1964, your business or profession lost money instead of making a profit, if you had a casualty loss, or a loss from the sale or other disposition of depreciable property (or real property) used in your trade or

business, you can apply the losses against your 1964 income. If the losses exceed your income, the excess is a "net operating loss" which generally may be used to offset your income for the 3 years prior to and the 5 years following this year. The loss must be carried back to the third prior year and any remaining balance brought forward to each succeeding year. If a "carryback" entitles you to a refund of prior year taxes, ask the District Director for Form 1045 to claim a quick refund.

If you had a loss in a prior year which may be carried over to 1964, it should be reported on this line. Attach a statement showing the computation.

Part III**Line 1—SICK PAY EXCLUSION**

You may exclude from income amounts received under a wage continuation plan for the period during which you were absent from work on account of personal injuries or sickness. If both you and your employer contribute to the plan, any benefits attributable to your own contributions are excludable without limit, but there are certain limitations on the exclusion of the benefits attributable to your employer's contributions.

To figure your sick pay exclusion you must first determine whether your "sick pay" was over 75 percent of your regular weekly rate of pay.

(1) Over 75 percent—

If you received over 75 percent of your weekly rate of wages for periods of absence from work because of illness or injury, there is now a 30-calendar day waiting period before you qualify for the exclusion. The waiting period applies even though you were injured or hospitalized. The amount to be excluded thereafter is limited to a rate not to exceed \$100 a week.

(2) 75 percent or less—

If you received 75 percent or less of your weekly rate of wages, the waiting period is 7 calendar days, and the exclusion is limited to a rate not to exceed \$75 a week. There is no exclusion for the waiting period regardless of whether you were sick or injured, unless you were hospitalized at least 1 day during the period of absence. After 30 calendar days the weekly rate of exclusion is increased to an amount not to exceed \$100.

Where the exclusion is limited to a weekly rate of \$100 and the payments exceed this rate the exclusion is figured by multiplying the amount received by 100 and dividing the result by the weekly rate of payment.

Where the exclusion is limited to a weekly rate of \$75 and the payments exceed this rate the exclusion is figured

INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued

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by multiplying the amount received by 75 and dividing the result by the weekly rate of payment.

See Form 2440 for additional information. Attach this form or a statement showing your computation, and indicating the period or periods of absence, regular weekly rate of pay, and whether hospitalized.

The exclusion for periods of absence which began before 1964 should be computed under the 1963 rules.

Line 2—MOVING EXPENSES

Except as noted below, employees, including new employees, can deduct unreimbursed moving expenses (transportation of household goods and members of the household, and meals and lodging while in transit). The deduction is allowed only if (a) the change in job location would have required at least 20 additional miles travel if the taxpayer had not moved to a new residence, or, (b) he had no former principal place of work, his new place of work is at least 20 miles from his former residence, and (c) during the 12-month period immediately following his arrival in the general location of his new principal place of work, the taxpayer is a full-time employee, in such general location, during at least 39 weeks.

See Form 3903 for full details. Attach the form or a statement which includes the amount of your reimbursements and the amount of the expenses. Enter any excess reimbursement on line 8, Part II, page 2 of your return and enter any excess expenses on line 2, Part III, page 2 of your return. If the employer for whom you were already working paid your moving expenses to a new location and the reimbursement equaled the expenses, you should not report the reimbursement or the expenses.

Line 3—EMPLOYEE BUSINESS EXPENSES AND EMPLOYER PAYMENTS

Deductible Expenses and Excess Payments.—You may deduct the expenses shown below to the extent they are not paid by your employer. If employer

payments exceed the expenses, the excess must be reported as income on your return.

(1) *Travel and transportation.*—Bus, taxi, plane, train, etc., fares or the cost of operating an automobile in connection with your duties as an employee.

(2) *Meals and lodging.*—If you are temporarily away on business, at least overnight from the city, town, or other general area which constitutes your principal or regular business location.

(3) *Outside salesmen.*—If you are an "outside salesman," you may generally deduct other expenses which are ordinary and necessary in performing your duties, such as selling expenses, stationery, and postage. An "outside salesman" is one who is engaged in full-time solicitation of business for his employer away from the employer's place of business. It does not include a person whose principal activities consist of service and delivery as, for example, a milk driver-salesman.

(4) *Other business expenses.*—If you itemize deductions in Part IV, page 2 of your return, you may also deduct (under the heading "Other Deductions") business expenses other than those described above. Examples of such expenses are professional and union dues, and the cost of tools, materials, etc., not paid for by your employer.

Additional Information.—If you claim a deduction for these employee business expenses you must submit the following information with your return. You may use Form 2106 for this purpose.

(1) The total of all amounts received from or charged to your employer for business expenses,

(2) The amount of your business expenses broken down into broad categories, and

(3) The number of days away from home on business.

If you do not claim a deduction, you must attach the information unless you were required to and did make an adequate accounting for your expenses to your employer. You have made the

equivalent of an adequate accounting, if you received an allowance not in excess of \$25 per diem in lieu of subsistence, or a mileage allowance not in excess of 15 cents per mile, and established time, place, and business purpose of the travel.

If you operate your own automobile for business purposes, you may figure the cost of operating your automobile at a standard mileage rate of 10 cents per mile for the first 15,000 miles of business use and 7 cents per mile for such use in excess of 15,000 miles rather than deducting the actual expenses. Use of this method is optional on a yearly basis. Actual expenses include gasoline, oil, repairs, license tags, insurance and depreciation.

This simplified method cannot be used if:

(a) depreciation has been claimed using a method other than straight line (or where additional first year depreciation has been claimed), or

(b) you are claiming a deduction in excess of reimbursements received from your employer for automobile expenses.

Whether or not you are required to submit the additional information described above, check the box for expense accounts on page 2 of Form 1040.

Reporting Deductions and Excess Payments.—The expenses and payments are to be reported as follows:

(1) If the employer payments exceed the expenses, report the excess on line 8, Part II, page 2;

(2) If the expenses exceed the payments, the excess expenses for travel and transportation, meals and lodging, and "Outside Salesman," may be deducted on line 3, Part III, page 2. If you itemize deductions the unreimbursed portion of *Other business expenses* may be deducted in Part IV, page 2, under Other deductions; or

(3) If the expenses equaled the payments, no further entry is required on the form.

Part IV—ITEMIZED DEDUCTIONS—If you do not use Tax Table or Standard Deduction**MEDICAL AND DENTAL EXPENSES**

If you itemize deductions, you can deduct, within the limits described below, the amounts you paid during the year (not compensated by hospital, health or accident insurance) for medical or dental expenses for yourself, your wife, or any dependent who received over half of his support from you whether or not the dependent had \$600 or more income. List on the attachment the name and amount paid to each person or institution.

You can deduct amounts paid for the prevention, cure, correction, or treatment of a physical or mental defect or illness. If you pay someone for both nursing and domestic duties, you can deduct only the nursing cost.

You can deduct amounts paid for transportation primarily for and essential to medical care, but not for any other travel expense even if it benefits your health. Meals and lodging while you are away from home receiving medical treatment may not be treated as

medical expense unless they are part of a hospital bill or are included in the cost of care in a similar institution.

Subject to the Limitations Set Forth Below, You CAN Deduct as Medical Expenses Payments To or For:

Physicians, dentists, nurses, and hospitals
Drugs or medicines

Transportation necessary to get medical care
Eyeglasses, artificial teeth, medical or surgical appliances, braces, etc.

X-ray examinations or treatment

Premiums on hospital or medical insurance

You CANNOT Deduct Payments For:

Funeral expenses and cemetery plot

INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued

Illegal operations or drugs
Travel ordered or suggested by your doctor
for rest or change
Premiums on life insurance
Cosmetics

FIGURING THE DEDUCTION**(A) General Rule:**

(1) *Medicine and drugs.*—The total amount paid for medicine and drugs must be reduced by 1 percent of line 9, page 1, Form 1040 for: (a) the taxpayer, wife, dependent parent(s), all of whom were under 65 years of age, and (b) all other dependents regardless of age.

(2) *Medical and dental expenses.*—You can deduct that portion of your medical and dental expenses which exceed 3 percent of line 9, page 1, of Form 1040 and which were paid for the persons described in (1) above.

(B) Special Rule for Certain Persons 65 or over:

The unreimbursed portion of the medical and dental expenses including medicine and drugs are deductible in full for the following persons:

(1) The taxpayer and his wife if EITHER is 65 years of age or over;

(2) A dependent who is 65 or over and who is the mother or father of the taxpayer or his wife.

If you have expenses under both the General Rule and Special Rule, you may obtain Form 2948 from any Internal Revenue Service office to assist you. If however, you have expenses only for those persons described in the Special Rule, attach an itemized list and enter the total amount in line 5 of the medical and dental expense section, Part IV, page 2.

Limitations.—The deduction for medical and dental expenses may not exceed \$5,000 multiplied by the number of exemptions claimed on the return (other than the exemptions for age and blindness). However, in no case may the deduction exceed:

(a) \$10,000 if the taxpayer is single and not a head of household or a widow or widower entitled to the special tax computation;

(b) \$10,000 if the taxpayer is married but files a separate return; or

(c) \$20,000 if the taxpayer files a joint return, or is a head of household or a widow or widower entitled to the special tax computation.

(d) If either you or your wife are disabled and 65 or over, you may qualify for an increased maximum limitation. Consult the nearest Internal Revenue Service office for further information.

CONTRIBUTIONS

If you itemize deductions, you can deduct gifts to:

(1) religious, charitable, education-

al, scientific or literary organizations, and organizations for the prevention of cruelty to children and animals, unless the organization is operated for personal profit, or a substantial part of its activities is the carrying on of propaganda or otherwise attempting to influence legislation; and

(2) fraternal organizations if they are to be used for charitable, religious, etc., purposes; and

(3) veterans' organizations which will use the gifts for public purposes; and

(4) governmental agencies which will use the gifts for public purposes, including civil defense.

Civil defense volunteers may deduct unreimbursed expenses paid for gasoline and other expenses of participation in official civil defense activities. The law does not allow deductions for gifts to individuals, foreign organizations, or to other types of organizations.

A contribution may be made in money or property (not services). If in property, attach a description of the property, date of gift, and method of valuation except for securities. In addition, for each gift valued at more than \$200, set forth any conditions attached to gift; manner of acquisition and cost or other basis if owned by you less than 5 years; and attach a signed copy of appraisal, if any. A special rule is provided to determine the amount deductible in the case of a gift of depreciable property described in sections 1245 and 1250 of the Internal Revenue Code (see instructions for Schedule D for definition of sections 1245 and 1250 property). Generally, a charitable deduction for a transfer of a future interest in tangible personal property made after December 31, 1963, is not allowed until the entire interest has been transferred.

Generally, the deduction for contributions may not exceed 20 percent of line 9, page 1. An additional 10 percent is allowable for contributions to churches, a convention or association of churches, tax-exempt educational institutions, tax-exempt hospitals, certain medical research organizations, certain college or university endowment associations; and organizations referred to in paragraphs (1) and (4), above. Attach computation.

If your contributions exceed 30 percent of line 9, page 1, consult the nearest Internal Revenue Service office for a possible carryover deduction.

If you support a student in your home under a written agreement with a charitable or educational institution, you may be entitled to deduct as a contribution a

part or all of the amounts you expend to maintain such a student.

You CAN Deduct Gifts To:

Churches, including assessments
Salvation Army, Red Cross
United Funds and Community Chests
Nonprofit schools and hospitals
Veterans' organizations

Boy Scouts, Girl Scouts, and other similar organizations

Nonprofit organizations primarily engaged in conducting research or education for the alleviation and cure of diseases and disabilities such as cancer, cerebral palsy, cystic fibrosis, diseases of the heart, diabetes, mental illness and mental retardation, multiple sclerosis, muscular dystrophy, poliomyelitis, tuberculosis, etc.

You CANNOT Deduct Gifts To:

Relatives, friends, other individuals
Political organizations or candidates
Social clubs
Labor unions
Chambers of commerce
Propaganda organizations

INTEREST

If you itemize deductions, you can deduct interest you paid on your personal debts, such as bank loans or home mortgages. Interest paid on business debts should be reported in the separate schedule in which your business income is reported. Do not deduct interest paid on money borrowed to buy tax-exempt securities or single-premium life insurance. Do not include as interest such items as carrying charges and insurance which are not deductible, and taxes which may be deductible but which should be itemized separately.

If interest charges are not stated separately on installment purchases of personal property (such as automobiles, televisions, etc.), you may deduct an amount equal to 6 percent of the average unpaid monthly balance.

You CAN Deduct Interest On:

Your personal note to a bank or an individual
A mortgage on your home
A life insurance loan, if you pay the interest in cash

Delinquent taxes**You CANNOT Deduct Interest On:**

Indebtedness of another person, when you are not legally liable for payment of the interest
A gambling debt or other nonenforceable obligation

A life insurance loan, if interest is added to the loan and you report on the cash basis

TAXES

If you itemize deductions, you can deduct general State or local retail sales taxes if under the laws of the State they are imposed directly upon the consumer, or if they are imposed on the retailer (or wholesaler in case of gasoline taxes) and the amount of the tax is separately stated by the retailer. In certain cases you may also deduct State or local selective sales or excise taxes, even though not part of a general sales tax, (or tax similar to a general sales tax) if imposed at the general rate of that tax.

Average general sales tax tables for

INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued

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many States are available in Internal Revenue Service offices. In general, you cannot deduct taxes assessed for pavements or other improvements, including front-foot benefits, which tend to increase the value of your property.

Do not deduct in this part any non-business Federal taxes, or any taxes paid in connection with a business or profession which are deductible in Part II of Schedule B, or Schedule C, or F.

You CAN Deduct:

Real estate taxes
State and local gasoline taxes
General sales taxes
State and local income taxes
Personal property taxes
You CANNOT Deduct:

Any Federal excise taxes on your personal expenditures, such as taxes on theater admissions, furs, jewelry, cosmetics, transportation, telephone, gasoline, etc.

Federal social security taxes
Hunting licenses, dog licenses
Auto inspection fees, tags, drivers licenses
Water taxes
Taxes paid by you for another person
Alcoholic beverage, cigarette, and tobacco taxes
Selective sales or excise taxes (such as those on admissions, room occupancy, etc.) even if they are separately stated or imposed on the purchaser, unless imposed at the same rate as the general sales tax.

OTHER DEDUCTIONS**Care of Children and Other Dependents.**

If deductions are itemized, a woman or a widower (including men who are divorced or legally separated under a decree and who have not remarried) or a husband whose wife is incapacitated or is institutionalized for at least 90 consecutive days or a shorter period if she dies, may deduct expenses paid, not to exceed a total of \$600, for one dependent, or not to exceed a total of \$900 for two or more dependents for the care of:

- dependent children under 13 years of age; or
- dependent persons (excluding husband or wife) physically or mentally incapable of caring for themselves;

if such care is to enable the taxpayer to be gainfully employed or to actively seek gainful employment.

In the case of a woman who is married, the deduction is allowed if;

- she files a separate return because she has been deserted by her husband, does not know, and did not know his whereabouts at any time during the year, and has applied to a court to compel him to pay support or otherwise to comply with the law or a judicial order; or

- she files a joint return with her husband, in which case, the deduction is reduced by the amount (if any) by which their combined income, line 9, page 1, exceeds \$6,000. *This limitation does not apply to expenses incurred while the husband is incapable of self-*

support because he is mentally or physically defective.

In case of a husband whose wife is incapacitated the deduction is allowed if he files a joint return with his wife, in which case, the deduction is reduced by the amount (if any) by which their combined income, line 9, page 1, exceeds \$6,000. *This limitation does not apply to expenses incurred while the wife is institutionalized if she is institutionalized for at least 90 consecutive days or a shorter period if she dies.*

Do not deduct any child care payments to a person for whom you claim an exemption.

If the person who receives the payment performs duties not related to dependent care, only that part of the payment which is for the dependent's care may be deducted.

Attach Form 2441 or a statement setting forth all pertinent information.

Casualty Losses and Thefts.—If you itemize deductions, you can deduct a net loss resulting from the destruction of your property in a fire, storm, automobile accident, shipwreck, or other losses caused by natural forces limited to the amount in excess of \$100 for each loss. Damage to your car by collision or accident can be deducted if due merely to faulty driving but cannot be deducted if due to your willful act or negligence. You can also deduct losses due to theft, but not losses due to mislaying or losing articles.

The amount of loss to be deducted is measured by the fair market value of the property just before the casualty less its fair market value immediately after the casualty (but not more than the cost or other adjusted basis of the property), reduced by any insurance or compensation received and the \$100 limitation. Attach an explanation.

You CAN Deduct Losses On:

Property such as your home, clothing, or automobile destroyed or damaged by fire
Property, including cash, which is stolen from you

Loss or damage of property by flood, lightning, storm, explosion, or freezing

You CANNOT Deduct Losses On:

Personal injury to yourself or another person
Accidental loss by you of cash or other personal property
Property lost in storage or in transit
Damage by rust, gradual erosion or deterioration
Animals or plants damaged or destroyed by disease

Expenses for Education.—These expenses may be deducted if primarily for:

- Maintaining or improving skills required in your employment or other trade or business, or
- Meeting the express requirements of your employer, or the requirements of

applicable law or regulations, imposed as a condition to the retention of your salary, status, or employment.

Expenses incurred for obtaining a new position, meeting minimum requirements, a substantial advancement in position, or for personal purposes are not deductible.

The rules for reporting deductible education expenses are the same as those shown on page 7 for the reporting of "Employee Business Expenses."

Miscellaneous.—If you itemize deductions, you can deduct several other types of expenses under "Other Deductions."

If you work for wages or a salary, you can deduct your ordinary and necessary employee business expenses which have not been claimed in Part III, page 2.

You can deduct all ordinary and necessary expenses connected with the production or collection of income, or for the management or protection of property held for the production of income.

If you are divorced or legally separated and are making periodic payments of alimony or separate maintenance under a court decree, you can deduct these amounts. Periodic payments made under either (a) a written separation agreement entered into after August 16, 1954, or (b) a decree for support entered after March 1, 1954, are also deductible. Such payments must be included in the wife's income. You cannot deduct any voluntary payments not made under a court order or a written separation agreement, lump-sum settlements, or specific maintenance payments for support of minor children.

You may deduct gambling losses only to the extent of gambling winnings.

You CAN Deduct Cost Of:

Safety equipment, tools and supplies, used in your job
Dues to unions or professional societies
Business entertainment
Fees to employment agencies
You CANNOT Deduct Cost Of:
Travel to and from work
Entertaining friends
Bribes and illegal payments

Part V**Line 1—DIVIDENDS RECEIVED CREDIT**

This credit is equal to 2 percent of qualifying dividends in excess of those which you may exclude from your income. The credit may not exceed:

- the total income tax reduced by the foreign tax credit if any; or
- 2% of the taxable income.

Taxable income means—

- If tax is computed, the amount shown on line 11d, page 1 of Form 1040.
- If Tax Table is used, the amount shown on line 9, page 1, Form 1040, less the standard deduction, and less the deduction for exemptions (\$600 multiplied by the number of exemptions claimed on line 4, page 1, Form 1040).

TAX RATE SCHEDULES

If you do not use one of the Tax Tables, then figure your tax on the amount on line 11d, page 1 of your return by using the appropriate tax rate schedule on this page.

Schedule I. SINGLE TAXPAYERS not qualifying for rates in Schedules II and III, and MARRIED PERSONS FILING SEPARATE RETURNS.

If the amount on

line 11d, page 1, is:

Enter on line 12, page 1:

Not over \$500..... 16% of the amount on line 11d.

Over—	But not over—	of excess over—
\$500	— \$1,000...	\$80, plus 16.5%
\$1,000	— \$1,500...	\$162.50, plus 17.5%
\$1,500	— \$2,000...	\$250, plus 18%
\$2,000	— \$4,000...	\$340, plus 20%
\$4,000	— \$6,000...	\$740, plus 23.5%
\$6,000	— \$8,000...	\$1,210, plus 27%
\$8,000	— \$10,000...	\$1,750, plus 30.5%
\$10,000	— \$12,000...	\$2,360, plus 34%
\$12,000	— \$14,000...	\$3,040, plus 37.5%
\$14,000	— \$16,000...	\$3,790, plus 41%
\$16,000	— \$18,000...	\$4,610, plus 44.5%
\$18,000	— \$20,000...	\$5,500, plus 47.5%

If the amount on

line 11d, page 1, is:

Enter on line 12, page 1:

Over—	But not over—	of excess over—
\$20,000	— \$22,000...	\$6,450, plus 50.5%
\$22,000	— \$26,000...	\$7,460, plus 53.5%
\$26,000	— \$32,000...	\$9,600, plus 56%
\$32,000	— \$38,000...	\$12,960, plus 58.5%
\$38,000	— \$44,000...	\$16,470, plus 61%
\$44,000	— \$50,000...	\$20,130, plus 63.5%
\$50,000	— \$60,000...	\$23,940, plus 66%
\$60,000	— \$70,000...	\$30,540, plus 68.5%
\$70,000	— \$80,000...	\$37,390, plus 71%
\$80,000	— \$90,000...	\$44,490, plus 73.5%
\$90,000	— \$100,000...	\$51,840, plus 75%
\$100,000	— \$200,000...	\$59,340, plus 76.5%
\$200,000	—	\$135,840, plus 77%

Schedule II. MARRIED TAXPAYERS FILING JOINT RETURNS and CERTAIN WIDOWS AND WIDOWERS (See page 3).

If the amount on

line 11d, page 1, is:

Enter on line 12, page 1:

Not over \$1,000..... 16% of the amount on line 11d.

Over—	But not over—	of excess over—
\$1,000	— \$2,000...	\$160, plus 16.5%
\$2,000	— \$3,000...	\$325, plus 17.5%
\$3,000	— \$4,000...	\$500, plus 18%
\$4,000	— \$8,000...	\$680, plus 20%
\$8,000	— \$12,000...	\$1,480, plus 23.5%
\$12,000	— \$16,000...	\$2,420, plus 27%
\$16,000	— \$20,000...	\$3,500, plus 30.5%
\$20,000	— \$24,000...	\$4,720, plus 34%
\$24,000	— \$28,000...	\$6,080, plus 37.5%
\$28,000	— \$32,000...	\$7,580, plus 41%
\$32,000	— \$36,000...	\$9,220, plus 44.5%
\$36,000	— \$40,000...	\$11,000, plus 47.5%

If the amount on

line 11d, page 1, is:

Enter on line 12, page 1:

Over—	But not over—	of excess over—
\$40,000	— \$44,000...	\$12,900, plus 50.5%
\$44,000	— \$52,000...	\$14,920, plus 53.5%
\$52,000	— \$64,000...	\$19,200, plus 56%
\$64,000	— \$76,000...	\$25,920, plus 58.5%
\$76,000	— \$88,000...	\$32,940, plus 61%
\$88,000	— \$100,000...	\$40,260, plus 63.5%
\$100,000	— \$120,000...	\$47,880, plus 66%
\$120,000	— \$140,000...	\$61,080, plus 68.5%
\$140,000	— \$160,000...	\$74,780, plus 71%
\$160,000	— \$180,000...	\$88,980, plus 73.5%
\$180,000	— \$200,000...	\$103,680, plus 75%
\$200,000	— \$400,000...	\$118,680, plus 76.5%
\$400,000	—	\$271,680, plus 77%

Schedule III. Unmarried (or legally separated) taxpayers who qualify as HEAD OF HOUSEHOLD (See page 3).

If the amount on

line 11d, page 1, is:

Enter on line 12, page 1:

Not over \$1,000..... 16% of the amount on line 11d.

Over—	But not over—	of excess over—
\$1,000	— \$2,000...	\$160, plus 17.5%
\$2,000	— \$4,000...	\$335, plus 19%
\$4,000	— \$6,000...	\$715, plus 22%
\$6,000	— \$8,000...	\$1,155, plus 23%
\$8,000	— \$10,000...	\$1,615, plus 27%
\$10,000	— \$12,000...	\$2,155, plus 29%
\$12,000	— \$14,000...	\$2,735, plus 32%
\$14,000	— \$16,000...	\$3,375, plus 34%
\$16,000	— \$18,000...	\$4,055, plus 37.5%
\$18,000	— \$20,000...	\$4,805, plus 39%
\$20,000	— \$22,000...	\$5,585, plus 42.5%
\$22,000	— \$24,000...	\$6,435, plus 43.5%
\$24,000	— \$26,000...	\$7,305, plus 45.5%
\$26,000	— \$28,000...	\$8,215, plus 47%
\$28,000	— \$32,000...	\$9,155, plus 48.5%
\$32,000	— \$36,000...	\$11,095, plus 51.5%
\$36,000	— \$38,000...	\$13,155, plus 53%

If the amount on

line 11d, page 1, is:

Enter on line 12, page 1:

Over—	But not over—	of excess over—
\$38,000	— \$40,000...	\$14,215, plus 54%
\$40,000	— \$44,000...	\$15,295, plus 56%
\$44,000	— \$50,000...	\$17,535, plus 58.5%
\$50,000	— \$52,000...	\$21,045, plus 59.5%
\$52,000	— \$60,000...	\$22,235, plus 61%
\$60,000	— \$64,000...	\$27,115, plus 62%
\$64,000	— \$70,000...	\$29,595, plus 63.5%
\$70,000	— \$76,000...	\$33,405, plus 65%
\$76,000	— \$80,000...	\$37,305, plus 66%
\$80,000	— \$88,000...	\$39,945, plus 67%
\$88,000	— \$90,000...	\$45,305, plus 69%
\$90,000	— \$100,000...	\$46,685, plus 69.5%
\$100,000	— \$120,000...	\$53,635, plus 71%
\$120,000	— \$140,000...	\$67,835, plus 72.5%
\$140,000	— \$160,000...	\$82,335, plus 74%
\$160,000	— \$180,000...	\$97,135, plus 75%
\$180,000	— \$200,000...	\$112,135, plus 75.5%
\$200,000	—	\$127,235, plus 77%

1964 TAX TABLES

11

FOR PERSONS WITH INCOMES UNDER \$5,000 WHO DO NOT ITEMIZE ON PAGE 2 OF FORM 1040

Find your tax after selecting the proper Tax Table from those listed below based on your filing status (line 1, page 1, Form 1040).

TABLE A—For Married Persons Filing Joint Returns

TABLE D—For Married Persons Filing Separate Returns,

TABLE B—For Single Persons

Using Minimum Standard Deduction

TABLE C—For Married Persons Filing Separate Returns,

TABLE E—For Unmarried Head of Household

Using 10-Percent Standard Deduction

Tables A, B, and E reflect the lowest tax after taking both the 10 percent standard deduction and the minimum standard deduction into account.

TAX TABLE A—FOR MARRIED PERSONS FILING JOINT RETURNS*

This table is designed to allow for the standard deduction

Read down the income columns below until you find the line covering the total income (line 9, page 1, Form 1040). Then read across to the appropriate column headed by the number corresponding to the number of your exemptions, this is your tax.

If your total income is—		And the number of exemptions is—		If your total income is—		And the number of exemptions is—					
At least	But less than	2	3	At least	But less than	2	3	4	5	6	
		If 4 or more there is no tax				If 7 or more there is no tax					
		Your tax is—				Your tax is—					
\$0	\$1,600	\$0	\$0	\$2,800	\$2,825	\$195	\$82	\$0	\$0	\$0	
1,600	1,625	2	0	2,825	2,850	199	86	0	0	0	
1,625	1,650	6	0	2,850	2,875	203	90	0	0	0	
1,650	1,675	10	0	2,875	2,900	207	94	0	0	0	
1,675	1,700	14	0	2,900	2,925	212	98	0	0	0	
1,700	1,725	18	0	2,925	2,950	216	102	0	0	0	
1,725	1,750	22	0	2,950	2,975	220	106	0	0	0	
1,750	1,775	26	0	2,975	3,000	224	110	0	0	0	
1,775	1,800	30	0	3,000	3,050	230	116	4	0	0	
1,800	1,825	34	0	3,050	3,100	238	124	12	0	0	
1,825	1,850	38	0	3,100	3,150	247	132	20	0	0	
1,850	1,875	42	0	3,150	3,200	255	140	28	0	0	
1,875	1,900	46	0	3,200	3,250	263	148	36	0	0	
1,900	1,925	50	0	3,250	3,300	271	156	44	0	0	
1,925	1,950	54	0	3,300	3,350	280	164	52	0	0	
1,950	1,975	58	0	3,350	3,400	288	172	60	0	0	
1,975	2,000	62	0	3,400	3,450	296	181	68	0	0	
2,000	2,025	66	0	3,450	3,500	304	189	76	0	0	
2,025	2,050	70	0	3,500	3,550	313	197	84	0	0	
2,050	2,075	74	0	3,550	3,600	321	205	92	0	0	
2,075	2,100	78	0	3,600	3,650	329	214	100	0	0	
2,100	2,125	82	0	3,650	3,700	338	222	108	0	0	
2,125	2,150	86	0	3,700	3,750	347	230	116	4	0	
2,150	2,175	90	0	3,750	3,800	356	238	124	12	0	
2,175	2,200	94	0	3,800	3,850	364	247	132	20	0	
2,200	2,225	98	0	3,850	3,900	373	255	140	28	0	
2,225	2,250	102	0	3,900	3,950	382	263	148	36	0	
2,250	2,275	106	0	3,950	4,000	391	271	156	44	0	
2,275	2,300	110	0	4,000	4,050	399	280	164	52	0	
2,300	2,325	114	2	4,050	4,100	407	288	172	60	0	
2,325	2,350	118	6	4,100	4,150	415	296	181	68	0	
2,350	2,375	122	10	4,150	4,200	423	304	189	76	0	
2,375	2,400	126	14	4,200	4,250	430	313	197	84	0	
2,400	2,425	130	18	4,250	4,300	438	321	205	92	0	
2,425	2,450	134	22	4,300	4,350	446	329	214	100	0	
2,450	2,475	138	26	4,350	4,400	454	338	222	108	0	
2,475	2,500	142	30	4,400	4,450	462	347	230	116	4	
2,500	2,525	146	34	4,450	4,500	470	356	238	124	12	
2,525	2,550	150	38	4,500	4,550	478	364	247	132	20	
2,550	2,575	154	42	4,550	4,600	486	373	255	140	28	
2,575	2,600	158	46	4,600	4,650	493	382	263	148	36	
2,600	2,625	162	50	4,650	4,700	501	391	271	156	44	
2,625	2,650	166	54	4,700	4,750	509	399	280	164	52	
2,650	2,675	170	58	4,750	4,800	518	408	288	172	60	
2,675	2,700	174	62	4,800	4,850	526	417	296	181	68	
2,700	2,725	179	66	4,850	4,900	534	426	304	189	76	
2,725	2,750	183	70	4,900	4,950	542	434	313	197	84	
2,750	2,775	187	74	4,950	5,000	550	443	321	205	92	
2,775	2,800	191	78								

* This table may also be used by certain widows or widowers who qualify for special tax rates.

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TAX TABLE B—FOR SINGLE PERSONS

This table is designed to allow for the standard deduction.

Read down the income columns below until you find the line covering the total income (line 9, page 1, Form 1040). Then read across to the appropriate column headed by the number corresponding to the number of your exemptions, this is your tax.

If your total income is—		And the number of exemptions is—			If your total income is—		And the number of exemptions is—					
At least	But less than	1	2	3 If 4 or more there is no tax	At least	But less than	1	2	3	4	5	6 If 7 or more there is no tax
Your tax is—					Your tax is—							
\$0	\$900	\$0	\$0	\$0	\$2,450	\$2,475	\$261	\$140	\$26	\$0	\$0	\$0
900	925	2	0	0	2,475	2,500	266	144	30	0	0	0
925	950	6	0	0	2,500	2,525	270	148	34	0	0	0
950	975	10	0	0	2,525	2,550	275	152	38	0	0	0
975	1,000	14	0	0	2,550	2,575	279	156	42	0	0	0
1,000	1,025	18	0	0	2,575	2,600	284	160	46	0	0	0
1,025	1,050	22	0	0	2,600	2,625	288	165	50	0	0	0
1,050	1,075	26	0	0	2,625	2,650	293	169	54	0	0	0
1,075	1,100	30	0	0	2,650	2,675	297	173	58	0	0	0
1,100	1,125	34	0	0	2,675	2,700	302	178	62	0	0	0
1,125	1,150	38	0	0	2,700	2,725	306	182	66	0	0	0
1,150	1,175	42	0	0	2,725	2,750	311	187	70	0	0	0
1,175	1,200	46	0	0	2,750	2,775	315	191	74	0	0	0
1,200	1,225	50	0	0	2,775	2,800	320	195	78	0	0	0
1,225	1,250	54	0	0	2,800	2,825	324	200	82	0	0	0
1,250	1,275	58	0	0	2,825	2,850	329	204	86	0	0	0
1,275	1,300	62	0	0	2,850	2,875	333	208	90	0	0	0
1,300	1,325	66	0	0	2,875	2,900	338	213	94	0	0	0
1,325	1,350	70	0	0	2,900	2,925	343	217	99	0	0	0
1,350	1,375	74	0	0	2,925	2,950	348	222	103	0	0	0
1,375	1,400	78	0	0	2,950	2,975	353	226	107	0	0	0
1,400	1,425	82	0	0	2,975	3,000	358	230	111	0	0	0
1,425	1,450	86	0	0	3,000	3,050	365	237	117	4	0	0
1,450	1,475	90	0	0	3,050	3,100	374	246	125	12	0	0
1,475	1,500	94	0	0	3,100	3,150	383	255	134	20	0	0
1,500	1,525	99	0	0	3,150	3,200	392	264	142	28	0	0
1,525	1,550	103	0	0	3,200	3,250	401	273	150	36	0	0
1,550	1,575	107	0	0	3,250	3,300	410	282	158	44	0	0
1,575	1,600	111	0	0	3,300	3,350	419	291	167	52	0	0
1,600	1,625	115	2	0	3,350	3,400	428	300	176	60	0	0
1,625	1,650	119	6	0	3,400	3,450	437	309	184	68	0	0
1,650	1,675	123	10	0	3,450	3,500	446	318	193	76	0	0
1,675	1,700	127	14	0	3,500	3,550	455	327	202	84	0	0
1,700	1,725	132	18	0	3,550	3,600	464	336	211	92	0	0
1,725	1,750	136	22	0	3,600	3,650	473	345	219	101	0	0
1,750	1,775	140	26	0	3,650	3,700	482	355	228	109	0	0
1,775	1,800	144	30	0	3,700	3,750	491	365	237	117	4	0
1,800	1,825	148	34	0	3,750	3,800	500	375	246	125	12	0
1,825	1,850	152	38	0	3,800	3,850	509	385	255	134	20	0
1,850	1,875	156	42	0	3,850	3,900	518	395	264	142	28	0
1,875	1,900	160	46	0	3,900	3,950	527	405	273	150	36	0
1,900	1,925	165	50	0	3,950	4,000	536	415	282	158	44	0
1,925	1,950	169	54	0	4,000	4,050	545	425	291	167	52	0
1,950	1,975	173	58	0	4,050	4,100	554	434	300	176	60	0
1,975	2,000	178	62	0	4,100	4,150	563	443	309	184	68	0
2,000	2,025	182	66	0	4,150	4,200	572	452	318	193	76	0
2,025	2,050	187	70	0	4,200	4,250	581	461	327	202	84	0
2,050	2,075	191	74	0	4,250	4,300	590	470	336	211	92	0
2,075	2,100	195	78	0	4,300	4,350	599	479	345	219	101	0
2,100	2,125	200	82	0	4,350	4,400	608	488	355	228	109	0
2,125	2,150	204	86	0	4,400	4,450	617	497	365	237	117	4
2,150	2,175	208	90	0	4,450	4,500	626	506	375	246	125	12
2,175	2,200	213	94	0	4,500	4,550	635	515	385	255	134	20
2,200	2,225	217	99	0	4,550	4,600	644	524	395	264	142	28
2,225	2,250	222	103	0	4,600	4,650	653	533	405	273	150	36
2,250	2,275	226	107	0	4,650	4,700	662	542	415	282	158	44
2,275	2,300	230	111	2	4,700	4,750	671	551	425	291	167	52
2,300	2,325	235	115	6	4,750	4,800	680	560	435	300	176	60
2,325	2,350	239	119	10	4,800	4,850	689	569	445	309	184	68
2,350	2,375	243	123	14	4,850	4,900	698	578	455	318	193	76
2,375	2,400	248	127	18	4,900	4,950	707	587	465	327	202	84
2,400	2,425	252	132	22	4,950	5,000	716	596	475	336	211	92
2,425	2,450	257	136	26								

TAX TABLE C—FOR MARRIED PERSONS FILING SEPARATE RETURNS, USING 10-PERCENT STANDARD DEDUCTION

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Read down the income columns below until you find the line covering the total income (line 9, page 1, Form 1040). Then read across to the appropriate column headed by the number corresponding to the number of your exemptions, this is your tax.

If your total income is—		And the number of exemptions is—			If your total income is—		And the number of exemptions is—						
At least	But less than	1	2	3 If 4 or more there is no tax	At least	But less than	1	2	3	4	5	6	7 If 8 or more there is no tax
		Your tax is—					Your tax is—						
\$0	\$675	\$0	\$0	\$0	\$2,325	\$2,350	\$251	\$147	\$49	\$0	\$0	\$0	\$0
75	700	7	0	0	2,350	2,375	255	150	52	0	0	0	0
700	725	7	0	0	2,375	2,400	259	154	56	0	0	0	0
725	750	10	0	0	2,400	2,425	263	158	59	0	0	0	0
750	775	14	0	0	2,425	2,450	267	161	63	0	0	0	0
775	800	17	0	0	2,450	2,475	271	165	67	0	0	0	0
800	825	21	0	0	2,475	2,500	275	169	70	0	0	0	0
825	850	25	0	0	2,500	2,525	279	173	74	0	0	0	0
850	875	28	0	0	2,525	2,550	283	177	77	0	0	0	0
875	900	32	0	0	2,550	2,575	287	181	81	0	0	0	0
900	925	35	0	0	2,575	2,600	291	185	85	0	0	0	0
925	950	39	0	0	2,600	2,625	295	189	88	0	0	0	0
950	975	43	0	0	2,625	2,650	299	193	92	0	0	0	0
975	1,000	46	0	0	2,650	2,675	303	197	96	0	0	0	0
1,000	1,025	50	0	0	2,675	2,700	307	201	100	3	0	0	0
1,025	1,050	53	0	0	2,700	2,725	311	205	103	7	0	0	0
1,050	1,075	57	0	0	2,725	2,750	315	209	107	10	0	0	0
1,075	1,100	61	0	0	2,750	2,775	320	213	111	14	0	0	0
1,100	1,125	64	0	0	2,775	2,800	324	217	114	17	0	0	0
1,125	1,150	68	0	0	2,800	2,825	328	220	118	21	0	0	0
1,150	1,175	71	0	0	2,825	2,850	332	224	122	25	0	0	0
1,175	1,200	75	0	0	2,850	2,875	336	228	126	28	0	0	0
1,200	1,225	79	0	0	2,875	2,900	340	232	129	32	0	0	0
1,225	1,250	82	0	0	2,900	2,925	344	236	133	35	0	0	0
1,250	1,275	86	0	0	2,925	2,950	349	240	137	39	0	0	0
1,275	1,300	90	0	0	2,950	2,975	353	244	140	43	0	0	0
1,300	1,325	93	0	0	2,975	3,000	358	248	144	46	0	0	0
1,325	1,350	97	1	0	3,000	3,050	365	254	150	52	0	0	0
1,350	1,375	101	4	0	3,050	3,100	374	262	157	59	0	0	0
1,375	1,400	105	8	0	3,100	3,150	383	270	165	66	0	0	0
1,400	1,425	108	11	0	3,150	3,200	392	278	173	73	0	0	0
1,425	1,450	112	15	0	3,200	3,250	401	286	180	80	0	0	0
1,450	1,475	116	19	0	3,250	3,300	410	295	188	88	0	0	0
1,475	1,500	119	22	0	3,300	3,350	419	303	196	95	0	0	0
1,500	1,525	123	26	0	3,350	3,400	428	311	204	103	6	0	0
1,525	1,550	127	29	0	3,400	3,450	437	319	212	110	13	0	0
1,550	1,575	131	33	0	3,450	3,500	446	327	220	118	20	0	0
1,575	1,600	134	37	0	3,500	3,550	455	335	228	125	28	0	0
1,600	1,625	138	40	0	3,550	3,600	464	344	236	132	35	0	0
1,625	1,650	142	44	0	3,600	3,650	473	353	243	140	42	0	0
1,650	1,675	145	47	0	3,650	3,700	482	362	251	147	49	0	0
1,675	1,700	149	51	0	3,700	3,750	491	371	259	155	56	0	0
1,700	1,725	153	55	0	3,750	3,800	500	380	268	162	64	0	0
1,725	1,750	157	58	0	3,800	3,850	509	389	276	170	71	0	0
1,750	1,775	160	62	0	3,850	3,900	518	398	284	178	78	0	0
1,775	1,800	164	65	0	3,900	3,950	527	407	292	186	85	0	0
1,800	1,825	168	69	0	3,950	4,000	536	416	300	194	93	0	0
1,825	1,850	172	73	0	4,000	4,050	545	425	308	201	100	4	0
1,850	1,875	176	76	0	4,050	4,100	554	434	316	209	108	11	0
1,875	1,900	180	80	0	4,100	4,150	563	443	324	217	115	18	0
1,900	1,925	184	84	0	4,150	4,200	572	452	332	225	122	25	0
1,925	1,950	188	87	0	4,200	4,250	581	461	341	233	130	32	0
1,950	1,975	192	91	0	4,250	4,300	590	470	350	241	137	40	0
1,975	2,000	196	95	0	4,300	4,350	599	479	359	249	145	47	0
2,000	2,025	199	98	2	4,350	4,400	608	488	368	257	152	54	0
2,025	2,050	203	102	5	4,400	4,450	617	497	377	265	160	61	0
2,050	2,075	207	106	9	4,450	4,500	626	506	386	273	167	68	0
2,075	2,100	211	109	13	4,500	4,550	635	515	395	281	175	76	0
2,100	2,125	215	113	16	4,550	4,600	644	524	404	289	183	83	0
2,125	2,150	219	117	20	4,600	4,650	653	533	413	297	191	90	0
2,150	2,175	223	121	23	4,650	4,700	662	542	422	305	199	98	1
2,175	2,200	227	124	27	4,700	4,750	671	551	431	313	207	105	8
2,200	2,225	231	128	31	4,750	4,800	680	560	440	322	215	113	16
2,225	2,250	235	132	34	4,800	4,850	689	569	449	330	222	120	23
2,250	2,275	239	135	38	4,850	4,900	698	578	458	338	230	127	30
2,275	2,300	243	139	41	4,900	4,950	707	587	467	347	238	135	37
2,300	2,325	247	143	45	4,950	5,000	716	596	476	356	246	142	44

14 TAX TABLE D—FOR MARRIED PERSONS FILING SEPARATE RETURNS, USING MINIMUM STANDARD DEDUCTION

Read down the income columns below until you find the line covering the total income (line 9, page 1, Form 1040). Then read across to the appropriate column headed by the number corresponding to the number of your exemptions, this is your tax.

If your total income is—		And the number of exemptions is—			If your total income is—		And the number of exemptions is—							
At least	But less than	1	2	3 If 4 or more there is no tax	At least	But less than	1	2	3	4	5	6	7 If 8 or more there is no tax	
		Your tax is—					Your tax is—							
		\$0	\$800	\$0			\$0	\$0	\$2,400	\$2,425	\$270	\$148	\$34	\$0
800	825	2	0	0	2,425	2,450	275	152	38	0	0	0	0	
825	850	6	0	0	2,450	2,475	279	156	42	0	0	0	0	
850	875	10	0	0	2,475	2,500	284	160	46	0	0	0	0	
875	900	14	0	0	2,500	2,525	288	165	50	0	0	0	0	
900	925	18	0	0	2,525	2,550	293	169	54	0	0	0	0	
925	950	22	0	0	2,550	2,575	297	173	58	0	0	0	0	
950	975	26	0	0	2,575	2,600	302	178	62	0	0	0	0	
975	1,000	30	0	0	2,600	2,625	306	182	66	0	0	0	0	
1,000	1,025	34	0	0	2,625	2,650	311	187	70	0	0	0	0	
1,025	1,050	38	0	0	2,650	2,675	315	191	74	0	0	0	0	
1,050	1,075	42	0	0	2,675	2,700	320	195	78	0	0	0	0	
1,075	1,100	46	0	0	2,700	2,725	324	200	82	0	0	0	0	
1,100	1,125	50	0	0	2,725	2,750	329	204	86	0	0	0	0	
1,125	1,150	54	0	0	2,750	2,775	333	208	90	0	0	0	0	
1,150	1,175	58	0	0	2,775	2,800	338	213	94	0	0	0	0	
1,175	1,200	62	0	0	2,800	2,825	343	217	99	0	0	0	0	
1,200	1,225	66	0	0	2,825	2,850	348	222	103	0	0	0	0	
1,225	1,250	70	0	0	2,850	2,875	353	226	107	0	0	0	0	
1,250	1,275	74	0	0	2,875	2,900	358	230	111	0	0	0	0	
1,275	1,300	78	0	0	2,900	2,925	363	235	115	2	0	0	0	
1,300	1,325	82	0	0	2,925	2,950	368	239	119	6	0	0	0	
1,325	1,350	86	0	0	2,950	2,975	373	243	123	10	0	0	0	
1,350	1,375	90	0	0	2,975	3,000	378	248	127	14	0	0	0	
1,375	1,400	94	0	0	3,000	3,050	385	255	134	20	0	0	0	
1,400	1,425	99	0	0	3,050	3,100	395	264	142	28	0	0	0	
1,425	1,450	103	0	0	3,100	3,150	405	273	150	36	0	0	0	
1,450	1,475	107	0	0	3,150	3,200	415	282	158	44	0	0	0	
1,475	1,500	111	0	0	3,200	3,250	425	291	167	52	0	0	0	
1,500	1,525	115	2	0	3,250	3,300	435	300	176	60	0	0	0	
1,525	1,550	119	6	0	3,300	3,350	445	309	184	68	0	0	0	
1,550	1,575	123	10	0	3,350	3,400	455	318	193	76	0	0	0	
1,575	1,600	127	14	0	3,400	3,450	465	327	202	84	0	0	0	
1,600	1,625	132	18	0	3,450	3,500	475	336	211	92	0	0	0	
1,625	1,650	136	22	0	3,500	3,550	485	345	219	101	4	0	0	
1,650	1,675	140	26	0	3,550	3,600	495	355	228	109	12	0	0	
1,675	1,700	144	30	0	3,600	3,650	505	365	237	117	20	0	0	
1,700	1,725	148	34	0	3,650	3,700	515	375	246	125	28	0	0	
1,725	1,750	152	38	0	3,700	3,750	525	385	255	134	36	0	0	
1,750	1,775	156	42	0	3,750	3,800	535	395	264	142	44	0	0	
1,775	1,800	160	46	0	3,800	3,850	545	405	273	150	52	0	0	
1,800	1,825	165	50	0	3,850	3,900	555	415	282	158	60	0	0	
1,825	1,850	169	54	0	3,900	3,950	565	425	291	167	68	0	0	
1,850	1,875	173	58	0	3,950	4,000	575	435	300	176	76	0	0	
1,875	1,900	178	62	0	4,000	4,050	585	445	309	184	84	0	0	
1,900	1,925	182	66	0	4,050	4,100	595	455	318	193	92	0	0	
1,925	1,950	187	70	0	4,100	4,150	605	465	327	202	101	4	0	
1,950	1,975	191	74	0	4,150	4,200	615	475	336	211	109	12	0	
1,975	2,000	195	78	0	4,200	4,250	625	485	345	219	117	20	0	
2,000	2,025	200	82	0	4,250	4,300	635	495	355	228	125	28	0	
2,025	2,050	204	86	0	4,300	4,350	645	505	365	237	134	36	0	
2,050	2,075	208	90	0	4,350	4,400	655	515	375	246	142	44	0	
2,075	2,100	213	94	0	4,400	4,450	665	525	385	255	150	52	0	
2,100	2,125	217	99	0	4,450	4,500	675	535	395	264	158	60	0	
2,125	2,150	222	103	0	4,500	4,550	685	545	405	273	167	68	0	
2,150	2,175	226	107	0	4,550	4,600	695	555	415	282	176	76	0	
2,175	2,200	230	111	0	4,600	4,650	705	565	425	291	184	84	0	
2,200	2,225	235	115	2	4,650	4,700	715	575	435	300	193	92	0	
2,225	2,250	239	119	6	4,700	4,750	725	585	445	309	202	101	4	
2,250	2,275	243	123	10	4,750	4,800	735	595	455	318	211	109	12	
2,275	2,300	248	127	14	4,800	4,850	746	605	465	327	219	117	20	
2,300	2,325	252	132	18	4,850	4,900	758	615	475	336	228	125	28	
2,325	2,350	257	136	22	4,900	4,950	769	625	485	345	237	134	36	
2,350	2,375	261	140	26	4,950	5,000	781	635	495	355	246	142	44	
2,375	2,400	266	144	30										

TAX TABLE E—FOR UNMARRIED HEAD OF HOUSEHOLD

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This table is designed to allow for the standard deduction.

Read down the income columns below until you find the line covering the total income (line 9, page 1, Form 1040). Then read across to the appropriate column headed by the number corresponding to the number of your exemptions, this is your tax.

If your total income is—		And the number of exemptions is—			If your total income is—		And the number of exemptions is—					
At least	But less than	1	2	3 If 4 or more there is no tax	At least	But less than	1	2	3	4	5	6 If 7 or more there is no tax
Your tax is—					Your tax is—							
\$0	\$900	\$0	\$0	\$0	\$2,450	\$2,475	\$258	\$138	\$26	\$0	\$0	\$0
900	925	2	0	0	2,475	2,500	263	142	30	0	0	0
925	950	6	0	0	2,500	2,525	267	146	34	0	0	0
950	975	10	0	0	2,525	2,550	272	150	38	0	0	0
975	1,000	14	0	0	2,550	2,575	276	154	42	0	0	0
1,000	1,025	18	0	0	2,575	2,600	280	158	46	0	0	0
1,025	1,050	22	0	0	2,600	2,625	285	162	50	0	0	0
1,050	1,075	26	0	0	2,625	2,650	289	167	54	0	0	0
1,075	1,100	30	0	0	2,650	2,675	293	171	58	0	0	0
1,100	1,125	34	0	0	2,675	2,700	298	175	62	0	0	0
1,125	1,150	38	0	0	2,700	2,725	302	180	66	0	0	0
1,150	1,175	42	0	0	2,725	2,750	307	184	70	0	0	0
1,175	1,200	46	0	0	2,750	2,775	311	188	74	0	0	0
1,200	1,225	50	0	0	2,775	2,800	315	193	78	0	0	0
1,225	1,250	54	0	0	2,800	2,825	320	197	82	0	0	0
1,250	1,275	58	0	0	2,825	2,850	324	202	86	0	0	0
1,275	1,300	62	0	0	2,850	2,875	328	206	90	0	0	0
1,300	1,325	66	0	0	2,875	2,900	333	210	94	0	0	0
1,325	1,350	70	0	0	2,900	2,925	337	215	98	0	0	0
1,350	1,375	74	0	0	2,925	2,950	342	219	102	0	0	0
1,375	1,400	78	0	0	2,950	2,975	347	223	106	0	0	0
1,400	1,425	82	0	0	2,975	3,000	352	228	110	0	0	0
1,425	1,450	86	0	0	3,000	3,050	358	234	116	4	0	0
1,450	1,475	90	0	0	3,050	3,100	367	243	124	12	0	0
1,475	1,500	94	0	0	3,100	3,150	375	252	132	20	0	0
1,500	1,525	98	0	0	3,150	3,200	384	261	140	28	0	0
1,525	1,550	102	0	0	3,200	3,250	392	269	148	36	0	0
1,550	1,575	106	0	0	3,250	3,300	401	278	156	44	0	0
1,575	1,600	110	0	0	3,300	3,350	410	287	164	52	0	0
1,600	1,625	114	2	0	3,350	3,400	418	296	173	60	0	0
1,625	1,650	118	6	0	3,400	3,450	427	304	182	68	0	0
1,650	1,675	122	10	0	3,450	3,500	435	313	191	76	0	0
1,675	1,700	126	14	0	3,500	3,550	444	322	199	84	0	0
1,700	1,725	130	18	0	3,550	3,600	452	331	208	92	0	0
1,725	1,750	134	22	0	3,600	3,650	461	340	217	100	0	0
1,750	1,775	138	26	0	3,650	3,700	469	349	226	108	0	0
1,775	1,800	142	30	0	3,700	3,750	478	359	234	116	4	0
1,800	1,825	146	34	0	3,750	3,800	487	368	243	124	12	0
1,825	1,850	150	38	0	3,800	3,850	495	378	252	132	20	0
1,850	1,875	154	42	0	3,850	3,900	504	387	261	140	28	0
1,875	1,900	158	46	0	3,900	3,950	512	397	269	148	36	0
1,900	1,925	162	50	0	3,950	4,000	521	406	278	156	44	0
1,925	1,950	167	54	0	4,000	4,050	529	415	287	164	52	0
1,950	1,975	171	58	0	4,050	4,100	538	424	296	173	60	0
1,975	2,000	175	62	0	4,100	4,150	546	432	304	182	68	0
2,000	2,025	180	66	0	4,150	4,200	555	441	313	191	76	0
2,025	2,050	184	70	0	4,200	4,250	563	449	322	199	84	0
2,050	2,075	188	74	0	4,250	4,300	572	458	331	208	92	0
2,075	2,100	193	78	0	4,300	4,350	581	467	340	217	100	0
2,100	2,125	197	82	0	4,350	4,400	589	475	349	226	108	0
2,125	2,150	202	86	0	4,400	4,450	598	484	359	234	116	4
2,150	2,175	206	90	0	4,450	4,500	606	492	368	243	124	12
2,175	2,200	210	94	0	4,500	4,550	615	501	378	252	132	20
2,200	2,225	215	98	0	4,550	4,600	623	509	387	261	140	28
2,225	2,250	219	102	0	4,600	4,650	632	518	397	269	148	36
2,250	2,275	223	106	0	4,650	4,700	640	526	406	278	156	44
2,275	2,300	228	110	0	4,700	4,750	649	535	416	287	164	52
2,300	2,325	232	114	2	4,750	4,800	658	544	425	296	173	60
2,325	2,350	237	118	6	4,800	4,850	666	552	435	304	182	68
2,350	2,375	241	122	10	4,850	4,900	675	561	444	313	191	76
2,375	2,400	245	126	14	4,900	4,950	683	569	454	322	199	84
2,400	2,425	250	130	18	4,950	5,000	692	578	463	331	208	92
2,425	2,450	254	134	22								

INSTRUCTIONS FOR SCHEDULE B (Form 1040)**B-1****PENSIONS • ANNUITIES • RENTS • ROYALTIES • PARTNERSHIPS • ESTATES • TRUSTS • RETIREMENT INCOME CREDIT****Part I****PENSIONS AND ANNUITIES**

Noncontributory Annuities.—If the employee did not contribute to the cost and was not subject to tax on his employer's contributions, the full amount of an annuity or a pension of a retired employee must be included in his income.

Other Annuities.—Amounts received from other annuities, pensions, endowments, or life insurance contracts, whether paid for a fixed number of years or for life, may have a portion of the payment excluded from income. The following types come under this rule: (a) pensions where the employee has either contributed to its cost or has been taxed on his employer's contributions, and (b) amounts paid for a reason other than the death of the insured under an annuity, endowment, or life insurance contract.

Part I is provided for reporting the taxable portion of the annuity. If you are receiving payments on more than one pension or annuity, fill out a separate Part I for each one.

General Rule for Annuities.—Generally, amounts received from annuities and pensions are included in income in an amount which is figured upon your life expectancy. This computation and your life expectancy multiple can be found in the regulations covering annuities and pensions. Once you have obtained the multiple it remains unchanged and it will not be necessary to recompute your taxable portion each year unless the payments you receive change in amount. In making this computation you can get help from the Internal Revenue Service as well as from some employers and insurance companies.

Special Rule for Certain Types of Employees' Annuities.—There is a special rule provided for amounts received as employees' annuities where part of the cost is contributed by the employer and the amount contributed by the employee will be returned within 3 years from the date of the first payment received under the contract. If both of these conditions are met, then all the payments received under the contract during the first 3 years are to be excluded from income until the employee

recovers his cost (the amount contributed by him plus the contributions made by the employer on which the employee was previously taxed); thereafter all amounts received are fully taxable. This method of computing taxable income also applies to the employee's beneficiary if the employee died before receiving any annuity or pension payments.

Example: An employee received \$200 a month from an annuity. While he worked, he contributed \$4,925 toward the cost of the annuity. His employer also made contributions toward the cost of the annuity for which the employee was not taxed. The retired employee would be paid \$7,200 during the first 3 years, which amount exceeds his contribution of \$4,925. He would exclude from income all the payments received from the annuity until he has received \$4,925. All payments received thereafter are fully taxable.

Death Benefit Exclusion.—If you receive pension or annuity payments as a beneficiary of a deceased employee, and the employee had received no retirement pension or annuity payments, you may be entitled to a death benefit exclusion of up to \$5,000. Consult the Internal Revenue Service.

Part II**RENTS AND ROYALTIES**

If you are not engaged in selling real estate to customers, but receive rent from property owned or controlled by you, or royalties from copyrights, patents, mineral leases, and similar rights, report the total amount received in this part. If property other than money was received as rent, its fair market value should be reported.

In the case of buildings you can deduct depreciation, as explained on page B-2. You can also deduct all ordinary and necessary expenditures on the property such as taxes, interest, repairs, insurance, agent's commissions, maintenance, and similar items. However, you cannot deduct capital investments or improvements but must add them to the basis of the property for the purpose of depreciation. For example, a landlord can deduct the cost of minor repairs but not the cost of major improvements such as a new roof or remodeling.

If You Rent Part of Your House.—If you rent out only part of your property, you can deduct only that portion of your expenses which relates to the rented portion. If you cannot determine these expenses exactly, you may figure them on a proportionate basis. For example, if you rent out half of your home, and live in the other half, you can deduct only half of the depreciation and other expenses.

Room rent and other space rentals should be reported as business income in separate Schedule C (Form 1040) if services are rendered to the occupant; otherwise, report such income in this part. If you are engaged in the business of selling real estate, you should report rentals received in separate Schedule C.

Part III**PARTNERSHIPS AND ESTATES OR TRUSTS**

Partnerships.—A partnership does not pay income tax unless it elects to be taxed on the same basis as a domestic corporation. It does, however, file an information return on Form 1065. Only one Form 1065 need be filed for each partnership. Each partner must report his share of the partnership's income.

Include in this part your share of the ordinary income (whether actually received by you or not) or the net loss of a partnership, joint venture, or the like, whose taxable year ends within or with the year covered by your return. Other items of income, deductions, etc., to be carried to the appropriate schedule of your individual return are shown in Schedule K of the partnership return. Your share of income of the following classes should be entered on the appropriate lines and schedules of your return:

Dividends.

Interest.

Gains from the sale or exchange of capital assets and other property.

If the partnership is engaged in a trade or business, the individual partner may be subject to the self-employment tax on his share of the self-employment income from the partnership. In this case the partner's share of partnership self-employment net earnings (or loss) should be entered on line 5(b), separate Schedule C-3. Members of farm partnerships should use Schedule F-1 to figure self-employment tax.

Small Business Corporations.—If you are a shareholder in a small business corporation which elects to have its current taxable income taxed to its stockholders, you should report your share of both the distributed and undistributed current taxable income as ordinary income on line 1 of this part except that portion which is reportable as a long-term capital gain in separate Schedule D. Neither type of income is eligible for the dividends received credit or the exclusion. Your share of any net operating loss should be treated just as if the loss were from a proprietorship.

Estates and Trusts.—If you are a beneficiary of an estate or trust, report your taxable portion of its income whether you receive it or not. Your share of income of the following classes should be entered on the appropriate lines and schedules of your return:

Dividends.

Interest.

Gains from the sale or exchange of capital assets and other property.

All other taxable income from estates and trusts should be included in this part. Any depreciation (on estate or trust property) which is allocable to you may be subtracted from estate or trust income so that only the net income received will be included in your return. Information regarding these items may be obtained from the fiduciary.

PART IV—DEPRECIATION

A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business or of property held by the taxpayer for the production of income shall be allowed as a depreciation deduction. The allowance does not apply to inventories or stock-in-trade nor to land apart from the improvements or physical development added to it.

The cost (or other basis) to be recovered should be charged off over the expected useful life of the property. Similar assets may be grouped together as one item for reporting purposes.

In computing the basis on which depreciation may be taken for personal property, other than livestock, salvage value need not be taken into account, if it does not exceed 10% of the cost or other basis of the property. If the salvage value exceeds 10%, only the excess need be taken into account. These provisions apply to property with a useful life of 3 years or more which was acquired after October 16, 1962.

The basis of any property which was reduced in a prior year by the investment credit should be increased as of

the first day of your taxable year beginning in 1964 by the amount of the reduction previously required.

Alternative Depreciation Guidelines and Rules.—Revenue Procedure 62-21, dated July 12, 1962, sets forth alternative standards and procedures for determining depreciation. These guideline lives for guideline classes (broad categories not item-by-item) are in most cases substantially shorter than those previously used. These guideline lives and rules are applicable to all depreciable property including existing assets as well as new acquisitions; however, they do not supersede existing rules and procedures for any taxpayer who wishes to continue to use them.

Taxpayers who wish to use the new provisions must use them for all assets in a particular guideline class. Taxpayers may use class lives equal to or longer than the guideline lives for 3 years and may continue to use them thereafter if certain standards are met and replacement practices are consistent with the lives used.

The depreciation schedule provided on the return is to be used for reporting depreciation under both Revenue Procedure 62-21 and previously prescribed rules and standards. Although depreciation reported under the revenue procedure should be shown on the basis of group and guideline class, it is not necessary to disturb your present depreciation accounts.

Revenue Procedure 62-21 is contained in IRS Publication No. 456 (Rev. 8-64). This publication may be obtained from the Superintendent of Documents, Government Printing Office, Washington, D.C., 20402, for 30 cents.

Following is a brief description of the various methods of depreciation which may be used under either Revenue Procedure 62-21 or previously prescribed rules and standards.

Straight-Line Method.—To compute the deduction, determine the cost (or other basis) of the property and deduct the total depreciation allowed or allowable. Divide the result by the number of years of useful life remaining to the asset—the quotient is the depreciation deduction.

Declining Balance Method.—A uniform rate is applied each year to the remaining cost or other basis of property (without adjustment for salvage value) determined at the beginning of such year, but depreciation must stop when the

unrecovered cost is reduced to salvage value. For property acquired before January 1, 1954, or used property whenever acquired, the rate of depreciation under this method may not exceed one and one-half times the applicable straight-line rate.

Special Rules for New Assets Acquired After December 31, 1953.—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods proper before that date; or, it may be depreciated under any of the following methods provided (1) that the asset is tangible, (2) that it has an estimated useful life of 3 years or more, and (3) that the original use of the asset commenced with the taxpayer and commenced after December 31, 1953.

(a) *Declining balance method.*—This method may be used with a rate not in excess of twice the applicable straight-line rate.

(b) *Sum of the years-digits method.*—The deduction for each year is computed by multiplying the cost or other basis of the property (reduced by estimated salvage value) by the number of years of useful life remaining (including the year for which the deduction is computed) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a 5-year life this sum would be 15 (5+4+3+2+1). For the first year five-fifteenths of the cost reduced by estimated salvage value would be allowable, for the second year four-fifteenths, etc.

(c) *Other methods.*—A taxpayer may use any consistent method which does not result at the end of any year in accumulated allowances greater than the total of the accumulated allowances which would have resulted from the use of the declining balance method. This limitation applies only during the first two-thirds of the property's useful life.

Additional First-Year Depreciation.—You may elect to write off, in the year assets are first subject to depreciation, 20 percent of the cost (before adjustment for salvage value) of the assets if they are tangible personal property (e.g., equipment, machinery, etc.) acquired by purchase for use in a trade or business or to be held for the production of income. If the aggregate cost of these assets exceeds \$10,000 (\$20,000 for joint return) the additional depreciation is limited to \$2,000 (\$4,000 for joint return).

The additional depreciation is limited to property with a remaining useful life of 6 years or more and which was not acquired from a person (other than a brother or sister) whose relationship to the taxpayer would result in the disallowance of losses. Normal depreciation may also be taken on the cost of the asset reduced by the first-year depreciation.

The additional first-year depreciation for the year should be entered in total on the line provided in the depreciation schedule and is not to be included on the line used to show the regular depreciation of an asset.

Part V

RETIREMENT INCOME CREDIT

You may qualify for this credit which is generally 17 percent of retirement income if you received earned income in excess of \$600 in each of any 10 calendar years—not necessarily consecutive—before the beginning of your taxable year.

The term "earned income" means wages, salaries, or professional fees, etc., received as compensation for personal services actually rendered. It does not include any amount received as an annuity or pension. If you were engaged in a trade or business in which both personal services and capital were material income-producing factors, a reasonable

allowance as compensation for the personal services rendered by you, not in excess of 30 percent of your share of the net profits of such business, shall be considered as earned income.

If you are a surviving widow (widower) and have not remarried, you may use the earned income of your deceased husband (wife), or you may combine such income with your earned income, for the purpose of determining whether you qualify. If a husband and wife both qualify and each has retirement income, each is entitled to the credit.

Retirement income for the purpose of the credit means—

(a) In the case of an individual who is not 65 before the end of his taxable year, only that income received from pensions and annuities under a public retirement system (one established by the Federal Government, a State, county, city, etc.) which is included in income in his return.

(b) In the case of an individual who is 65 or over before the end of his taxable year, income from pensions, annuities, interest, rents, and dividends which are included in gross income in his return. (Gross income from rents for this purpose means gross receipts from rents without reduction for depreciation or any other expenses. Royalties are not considered rents for this purpose.)

Except as provided in the "Alternative computation" set forth below, the amount of the retirement income used for the credit computation may not exceed \$1,524 reduced by:

(a) any amount received and excluded from income as a pension or annuity under the Social Security Act and Railroad Retirement Acts and other tax-exempt pensions or annuities. This reduction does not include (1) that part of a pension or annuity which is excluded from income because it represents, in effect, a return of capital or tax-free proceeds of a like nature, or (2) amounts excluded from income received as compensation for injury or sickness or under accident or health plans; and

(b) certain adjustments for earned income.

Alternative computation: The maximum amount of retirement income to be used in figuring the credit for retirement income has been increased from \$1,524 to \$2,286 for taxpayers who file joint returns (both 65 years of age or over) but who are presently limited to \$1,524 because either the husband or wife did not have earned income in excess of \$600 in each of any 10 prior calendar years.

If you meet these requirements also complete the Alternative Computation to determine which computation results in the larger credit.

CUT ALONG THIS LINE

Other Internal Revenue publications containing helpful tax information . . .

They will be available on or about December 1 and may be obtained from your District Director or by mailing this order blank to the Superintendent of Documents, Washington, D.C., 20402.

☐ **YOUR FEDERAL INCOME TAX, 1965 Edition.** Issued each year to help taxpayers in preparing their income tax returns, this useful booklet contains more detailed information than the instructions which accompany Form 1040. 160 pages, with illustrations. Catalog No. T 22-44:965 50 cents per copy

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SCHEDULE C
(Form 1040)

U.S. Treasury Department
Internal Revenue Service

PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION

(Sole Proprietorships)

(Compute social security self-employment tax on Schedule C-3 (Form 1040))

1964

Attach this schedule to your income tax return, Form 1040 — Partnerships, joint ventures, etc., must file on Form 1065

Name and address as shown on page 1, Form 1040

A. Principal business activity; product

(See separate instructions) (For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture, etc.)

B. Business name **C. Employer Identification Number**

D. Business location (Number and street or rural route) (City or post office) (State)

E. Indicate method of accounting: ☐ cash; ☐ accrual; ☐ other.

1. Gross receipts or gross sales \$.....	Less: Returns and allowances \$.....	\$.....
2. Inventory at beginning of year (If different than last year's closing inventory attach explanation)		
3. Merchandise purchased \$....., less cost of any items withdrawn from business for personal use \$.....		
4. Cost of labor (do not include salary paid to yourself)		
5. Material and supplies		
6. Other costs (explain in Schedule C-1)		
7. Total of lines 2 through 6		
8. Inventory at end of this year		
9. Cost of goods sold (line 7 less line 8)		
10. Gross profit (subtract line 9 from line 1)		

OTHER BUSINESS DEDUCTIONS

11. Depreciation (explain in Schedule C-2)	
12. Taxes on business and business property (explain in Schedule C-1).....	
13. Rent on business property	
14. Repairs (explain in Schedule C-1)	
15. Salaries and wages not included on line 4 (exclude any paid to yourself)	
16. Insurance	
17. Legal and professional fees	
18. Commissions	
19. Amortization (attach statement)	
20. Retirement plans, etc. (other than your share—see instructions)	
21. Interest on business indebtedness	
22. Bad debts arising from sales or services	
23. Losses of business property (attach statement)	
24. Depletion of mines, oil and gas wells, timber, etc. (attach schedule).....	
25. Other business expenses (explain in Schedule C-1)	
26. Total of lines 11 through 25	
27. Net profit (or loss) (subtract line 26 from line 10). Enter here; on line 1, Schedule C-3; and on line 5, Part II, page 2, Form 1040	

SCHEDULE C-1. EXPLANATION OF LINES 6, 12, 14, AND 25

[illegible]

SCHEDULE C-2. EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED ON LINE 11

This schedule is designed for taxpayers using the alternative guidelines and administrative procedures described in Revenue Procedure 62-21 as well as for those taxpayers who wish to continue using procedures authorized prior to the revenue procedure. Where double headings appear use the first heading for the new procedure and the second heading for the older procedure.

[illegible]

INVENTORY QUESTIONS

1. Was inventory valued at—Cost ☐; lower of cost or market ☐; other ☐. If other, attach explanation.
 2. Have write-downs been made to inventory? Yes ☐ No ☐. If "Yes," were the write-downs computed on the basis of:
 - (a) ☐ Percentage reductions from parts of the inventory
 - (b) ☐ Percentage reductions from the total inventory
 - (c) ☐ Valuation of individual items.

If "a" or "b" is checked, enter the percentage of write-downs%. For "a," "b," or "c" enter the dollar amount of write-downs \$.....
 (If not available, estimate and indicate that the figure is an estimate.)
 3. Was the inventory verified by physical count during the year?
 Yes ☐ No ☐. If "No," attach explanation of how the closing inventory was determined.
 4. Was there any substantial change in the manner of determining quantities, costs or valuations between the opening and closing inventories? Yes ☐ No ☐. If "Yes," attach explanation.
- NOTE: If a direct answer cannot be given to a question, attach explanation.

NOTE: If a direct answer cannot be given to a question, attach explanation.

EXPENSE ACCOUNT INFORMATION

Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries and wages. However, the information need not be submitted for any employee for whom the combined amount is less than \$10,000, or for yourself if your expense account allowance plus line 27, page 1, is less than \$10,000. See separate instructions for Schedule C, for definition of "expense account."

Name	Expense account	Salaries and Wages
Owner.....		XXXXXXXXXXXXXXXX
1.		
2.		
3.		
4.		
5.		

Did you claim a deduction for expenses connected with: (If answer to any question is "YES," check applicable boxes within that question.)

- F.** A hunting lodge ☐, working ranch or farm ☐, fishing camp ☐, resort property ☐, pleasure boat or yacht ☐, or other similar facility ☐? (Other than where the operation of the facility was your principal business.) ☐ YES ☐ NO
- G.** Vacations for you or members of your family, or employees or members of their families? (Other than vacation pay reported on Form W-2.) ☐ YES ☐ NO
- H.** The leasing, renting, or ownership of a hotel room or suite ☐, apartment ☐, or other dwelling ☐ which was used by you, your customers, employees, or members of their families? (Other than use by yourself or employees while in business travel status.) ☐ YES ☐ NO
- I.** The attendance of members of your family or your employees' families at conventions or business meetings? ☐ YES ☐ NO
- 16-78364-1

SCHEDULE C-3 (Form 1040) U.S. Treasury Department Internal Revenue Service	COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX Attach this schedule to your income tax return, Form 1040. See instructions on page 2.	1964
<p> ▶ If you had wages of \$4,800 or more which were subject to social security taxes, do not fill in this page. ▶ Complete only one Schedule C-3; if you had more than one business, combine profits (or losses) from all of your businesses on this Schedule. ▶ Each self-employed person must file a separate schedule. </p>		

NAME AND ADDRESS (as shown on page 1 of Form 1040)

NAME OF SELF-EMPLOYED PERSON (as shown on social security card)		Social Security Number	
1. Net profit (or loss) shown on line 27 Schedule C (Form 1040) (Enter combined amount if more than one business)			
2. Add to net profit (or subtract from net loss) losses of business property shown on line 23, Schedule C			
3. Total (or difference)			
4. Net income (or loss) from excluded services or sources included on line 3			
Specify excluded services or sources			
5. Net earnings (or loss) from self-employment—			
(a) From business (line 3 less any amount on line 4)			
(b) From partnerships, joint ventures, etc. (other than farming)			
(c) From service as a minister, member of a religious order, or a Christian Science practitioner. Enter only if you have filed or are filing Form 2031			
(d) From farming reported on line 2 (or line 3 if option used), separate Schedule F-1 (Form 1040)			
(e) From service with a foreign government or international organization			
6. Total net earnings (or loss) from self-employment reported on line 5. Enter here and in item F below			
(If line 6 is under \$400, you are not subject to self-employment tax. Do not fill in rest of page.)			
7. The largest amount of combined wages and self-employment earnings subject to social security tax is	\$	4,800	00
8. Total wages, covered by social security, paid to you during the taxable year. (For "Covered" wages see "F.I.C.A. Wages" box on Form W-2.) Enter here and in item G, below			
9. Balance (line 7 less line 8)	\$		
10. Self-employment income—line 6 or 9, whichever is smaller. Enter here and in item H, below			
11. Self-employment tax—If line 10 is \$4,800, enter \$259.20; if less, multiply the amount on line 10 by 5.4%. Enter this amount here and on line 15, page 1, Form 1040			

Do not detach

16-78364-1

Important.—The amounts reported on the form below are for your social security account. This account is used in figuring any benefits, based on your earnings, payable to you, your dependents, and your survivors. Fill in each item **accurately and completely.**

SCHEDULE SE (Form 1040)
U.S. Treasury Department
Internal Revenue Service

U.S. REPORT OF SELF-EMPLOYMENT INCOME

For crediting to your social security account

1964

<p>A. Indicate year covered by this return (even though income was received only in part of year): Calendar year 1964 <input type="checkbox"/> or other taxable year beginning 1964, ending If less than 12 months, was short year due to (a) <input type="checkbox"/> Death, or (b) <input type="checkbox"/> Change in accounting period, or (c) <input type="checkbox"/> Other.</p> <p>B. BUSINESS ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Grocery store, restaurant, etc.) </p> <p>C. BUSINESS ADDRESS (number and street, city or post office, State, Postal ZIP code) </p> <p>D. SOCIAL SECURITY ACCOUNT NUMBER OF PERSON NAMED IN ITEM E BELOW</p> <p>PRINT OR TYPE NAME OF SELF-EMPLOYED PERSON AS SHOWN ON SOCIAL SECURITY CARD </p> <p>E. PRINT OR TYPE HOME ADDRESS (number and street or rural route) </p> <p>(City or post office, State, and postal ZIP code) </p>	<p style="text-align: center;">PLEASE DO NOT WRITE IN THIS SPACE</p> <div style="border: 1px solid black; height: 100px; margin-top: 10px;"></div>
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<p>F. ENTER AMOUNT FROM LINE 6 </p> <p>G. ENTER AMOUNT FROM LINE 6, IF ANY </p> <p>H. ENTER AMOUNT FROM LINE 10 </p>	<div style="border: 1px solid black; height: 100px; margin-top: 10px;"></div>
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16-78364-1 GPO

INSTRUCTIONS FOR SOCIAL SECURITY SELF-EMPLOYMENT TAX

Page 2

In general, every individual deriving self-employment income during the taxable year from trade or business carried on by him or from a partnership of which he is a member is subject to the self-employment tax. This computation is made on lines 1 through 11. This tax must be paid regardless of age and even though the individual is receiving social security benefits.

Ministers, members of religious orders, and Christian Science practitioners.—Dividends on a stock or other licensed ministers of churches, members of religious orders (who have not taken a vow of poverty), and Christian Science practitioners are not automatically covered by the Social Security Act, but may elect to be covered by filing Form 2031. Copies are available in the office of any district director of Internal Revenue. The instructions on the form set out the provisions of the law which permit the forms under certain conditions to be filed to cover ministers, and others mentioned above. Do not delay filing your income tax return beyond the due date even though you have not obtained a Form 2031. In such case, complete this Schedule, file it with Form 1040, and then file Form 2031 as promptly as possible to make your election.

Ministers and members of religious orders who desire coverage shall in addition to their other taxes also include for the purpose of determining net earnings from self-employment (but not for income tax purposes) the rental value of a parsonage or allowance for the rental value of the parsonage, and the value of meals and lodging furnished them for the convenience of their employers.

U.S. citizens employed by foreign governments or international organizations.—A U.S. citizen employed in the United States, Puerto Rico, Guam, American Samoa, or the Virgin Islands by a foreign government or an international organization wholly owned by a foreign government or an international organization which is organized under the International Organizations Immunities Act, is subject to the social security self-employment tax. These employees should report their income from such employment on line 1(e), of this Schedule, compute their self-employment tax, and file the schedule with their Form 1040. In item B of Schedule SE, enter "Employees of foreign governments or international organizations."

Farm income.—Farmers report farm income and net earnings from farm self-employment on separate Schedules F and F-1 (Form 1040).

EXCLUSIONS

Income (or loss) from the following sources and deductions attributable thereto are not taken into account in figuring net earnings from self-employment. (See line 4 to exclude any such amounts based on separate Schedule C (Form 1040) the schedule not be taken into account in figuring your self-employment tax.)

Doctors of medicine.—Income from the performance of service as a doctor of medicine or income from the performance of such service by a partnership.

Christian Science practitioners.—Income from the performance of service as a Christian Science practitioner, unless such Christian Science practitioner elects by filing Form 2031 to be covered by the Social Security Act, as explained above.

Religious services.—Income from the performance of service by a duly ordained, commissioned, or licensed minister of a church in the exercise of his ministry or by a member of a religious order in the exercise of duties required by such order, unless such minister or member of a religious order elects by filing Form 2031 to be covered by the Social Security Act, as explained above.

Employees and public officials.—Income (fees, salaries, etc.) from the performance of service as:

- a public official, including a notary public;
- an employee or employee representative under the railroad retirement system; or
- an employee (except as indicated above).

Note.—The income of an employee over the age of 18 from the sale of newspapers or magazines to an individual customer is subject to the self-employment tax if the income consists of retained profits from such sales.

Real estate rentals.—Rentals from real estate, except rentals received in the course of a trade or business as a real estate dealer. This includes cash and crop shares received from a tenant or sharecropper. These amounts should be reported in Part II, Schedule E (Form 1040). However, rental income from a farm is not excluded if the rental arrangement provides for material participation by the landlord and he does participate materially in the production or in the management of the production of one or more farm products on his land. Such income represents farm earnings and should be reported on separate Schedules F and F-1.

Payments for the use or occupancy of rooms or other space where boardings are also furnished, such as in hotels, boarding houses, apartment houses furnishing hotel services, tourist camps, or homes, or space in parking lots, warehouses, or storage garages do not constitute rentals from real estate and are included in determining net earnings from self-employment on this Schedule.

Interest and dividends.—Dividends on shares of stock, interest on bonds, debentures, notes, certificates, or other evidences

of indebtedness, issued with interest coupons or in registered form by a corporation, or by a government or political subdivision thereof, unless received in the course of a trade or business as a dealer in stocks or securities. These amounts should be reported in Part II, page 2, Form 1040.

Property gains and losses.—Gain or loss: (a) from the sale or exchange of a capital asset; (b) to which sections 631 and 1231 are applicable; or (c) from the sale, exchange, involuntary conversion, or other disposition of property if such property is neither (1) stock in trade or other property of a kind which would properly be includable in inventory if on hand at the close of the taxable year, nor (2) property held primarily for sale to customers in the ordinary course of the trade or business. These amounts should be reported on a separate Schedule D (Form 1040).

Net operating losses.—The deduction for net operating losses of other years should be allowed in determining the net earnings from self-employment. Such deduction should be entered on line 8, Part II, page 2, Form 1040.

No deductions for personal exemptions.—The deductions for personal exemptions are not allowable in determining net earnings from self-employment.

MORE THAN ONE TRADE OR BUSINESS

If an individual is engaged in more than one trade or business, his net earnings from self-employment are the combined net earnings from self-employment of all his trades or businesses. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business. An individual shall file in and file only one Schedule C-3, including Schedule SE, for any one year.

JOINT RETURNS

Where husband and wife file a joint income tax return, Schedule C-3 (Form 1040) should show the name of the one with self-employment income. Where husband and wife each have self-employment income, separate Schedules C and C-3 must be attached for each. In such cases the total of amounts shown on line 27 of each separate Schedule C should be entered on line 5, Part II, page 2, Form 1040, and the aggregate of the two amounts (line 11) Schedule C-3 should be entered on line 15, page 1, Form 1040.

COMMUNITY INCOME

For the purpose of computing net earnings from self-employment, if any of the income from a trade or business is community income, all the income from such trade or business is considered the income of the husband unless the wife exercises substantially all the management and control of the trade or business, in which case all of such income is considered the income of the wife. (Also see instructions on partnerships below.)

If separate income tax returns are filed by husband and wife, Schedules C and C-3 should be attached to the return of the one with self-employment income. Community income included on Schedule SE must be allocated between the two returns (on line 5, Part II, page 2, Form 1040) on the basis of the community property laws.

PARTNERSHIPS

In computing his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership including any guaranteed payments. No part of that share may be allocated to the partner's wife (or husband) even though the income may, under State law, be community income. In the case of a husband and wife partnership, like other partnerships, the distributive share of each should be entered in Part III, Schedule B (Form 1040), for income tax purposes. For self-employment tax purposes the distributive share of each partner should be entered on line 5(b), of this Schedule (except that farm partnership earnings are to be reported on line 1(d), Schedule F-1 (Form 1040) rather than on line 5(b) of this schedule).

Note.—If a member of a continuing partnership dies, a portion of the deceased partner's distributive share of the partnership's ordinary income (or loss) for the taxable year of the partnership in which he died must be included in the partner's net earnings from self-employment. In such cases consult your nearest Internal Revenue Service office as to how to report.

SCHEDULE SE (Form 1040)

Schedule SE, which is the lower portion of this Schedule, provides for Social Security Administration with the information on self-employment income necessary for computing benefits.

To assure proper credit to your account, be sure to enter your name and social security account number on Schedule SE (Form 1040) exactly as they are shown on your social security card. If you do not have a social security account number, you must get one. These account numbers are obtainable from a postal office or by direct mailing your request to your local post office will give you the address. Do not delay filing your return beyond the due date.

Regardless of whether joint or separate returns are filed by husband and wife, Schedule SE (Form 1040) must show only the name of the one with the self-employment income. However, if both had self-employment income, a separate Schedule SE must be filed by each.

1964

Attach this schedule to your income tax return, Form 1040

Name and address as shown on page 1 of Form 1040

Part I—CAPITAL ASSETS

Short-term capital gains and losses—assets held not more than 6 months

a. Kind of property and how acquired (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition (attach schedule)	f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	g. Gain or loss (d plus e less f)
1. _____ _____ _____	_____ _____ _____	_____ _____ _____	_____ _____ _____	_____ _____ _____	_____ _____ _____	_____ _____ _____
2. Enter your share of net short-term gain (or loss) from partnerships and fiduciaries						
3. Enter unused capital loss carryover from 5 preceding taxable years (attach statement)						
4. Net short-term gain (or loss) from lines 1, 2, and 3. ●						

Long-term capital gains and losses—assets held more than 6 months

5. Enter gain from line 3, Part II.....						
Total long-term gross sales price..						

Total long-term gross sales price.

6. Enter the full amount of your share of net long-term gain (or loss) from partnerships and fiduciaries.....
7. Capital gain dividends.....
8. Net long-term gain (or loss) from lines 5, 6, and 7.....
9. Combine the amounts shown on lines 4 and 8, and enter the net gain (or loss) here.....
10a. If line 9 shows a GAIN —Enter 50% of line 8 or 50% of line 9, whichever is smaller. (Enter zero if there is a loss or no entry on line 8.) (See reverse side for computation of alternative tax).....
b. Subtract line 10a from line 9. Enter here and on line 1, Part IV.....
11. If line 9 shows a LOSS —Enter here and on line 1, Part IV the smallest of the following: (a) the amount on line 9; (b) the amount on line 11b, page 1 of Form 1040 computed without regard to capital gains and losses; or (c) \$1,000. •

Part II—GAIN FROM DISPOSITION OF DEPRECIABLE PROPERTY UNDER SECTIONS 1245 AND 1250—assets held more than 6 months

Where double headings appear, use the first heading for section 1245 and the second heading for section 1250.

a. Kind of property and how acquired (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale
1.				
.....				
.....				
f. Depreciation allowed (or allowable) since acquisition (attach schedule)	g. Adjusted basis (e less sum of f-1 and f-2)	h. Total gain (d less g)	i. Ordinary gain (lesser of f-2 or h) — OR — (see instructions)	j. Other gain (h less i)
f-1. Prior to January 1, 1962 <div style="text-align:center;">OR</div> Prior to January 1, 1964	f-2. After December 31, 1961 <div style="text-align:center;">OR</div> After December 31, 1963			
.....				
.....				
.....				
.....				
2. Total ordinary gain.	Enter here and on line 2, Part IV	*		
3. Total other gain.	Enter here and on line 5, Part I; however, if the gains do not exceed the losses when this amount is combined with other gains and losses from section 1231 property enter the total of column i on line 1, Part III..			

Part III—PROPERTY OTHER THAN CAPITAL ASSETS

a. Kind of property and how acquired (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition (attach schedule)	f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	g. Gain or loss (d plus e less f)
1. Enter gain from line 3, Part II.						
2. Enter your share of non-capital gain (or loss) from partnerships and fiduciaries						
3. Net gain (or loss) from lines 1 and 2. Enter here and on line 3, Part IV.						

Part IV—TOTAL GAINS OR LOSSES FROM SALE OR EXCHANGE OF PROPERTY

1. Net gain (or loss) from either line 10b or 11, Part I.	
2. Total ordinary gain from line 2, Part II.	
3. Net gain (or loss) from line 3, Part III.	
4. Total net gain (or loss), combine lines 1, 2, and 3. Enter here and on line 6, page 2, Part II, Form 1040	

COMPUTATION OF ALTERNATIVE TAX

It will usually be to your advantage to use the alternative tax if the net long-term capital gain exceeds the net short-term capital loss, or if there is a net long-term capital gain only, and you are filing (a) a separate return with taxable income exceeding \$20,000, or (b) a joint return, or as a surviving husband or wife, with taxable income exceeding \$40,000, or (c) as a head of household with taxable income exceeding \$32,000.

1. Enter the amount from line 11d, page 1, Form 1040	
2. Enter amount from line 10a, Part I on reverse side	
3. Subtract line 2 from line 1.	
4. Enter tax on amount on line 3 (use applicable tax rate schedule on page 10 of Form 1040 instructions)	
5. Enter 50% of line 2.	
6. Alternative tax (add lines 4 and 5). If smaller than the tax figured on the amount on line 11d, page 1 of Form 1040, enter this alternative tax on line 12, page 1, Form 1040 and write "Alternative" to left of entry.	

INSTRUCTIONS—(References are to the Internal Revenue Code)

GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY.—Report details in appropriate part or parts.

In column (a) of Parts I, II, and III, use the following symbols to indicate how the property was acquired: "A" for purchase on the open market; "E" for exercise of stock option or through employee stock purchase plan; "C" for inheritance or gift; "D" for exchange involving carryover of prior asset basis; and "F" for other.

"Capital assets" defined.—The term "capital assets" means property held by the taxpayer (whether or not connected with his trade or business) but does NOT include—
(a) stock in trade or other property of a kind properly includible in his inventory if on hand at the close of the taxable year;
(b) property held by the taxpayer primarily for sale to customers in the ordinary course of his trade or business;
(c) property used in the trade or business of a character which is subject to the allowance for depreciation provided in section 167;
(d) real property used in the trade or business of the taxpayer;
(e) certain government obligations issued on or after March 1, 1941, at a discount, payable without interest and maturing at a fixed date not exceeding one year from date of issue;
(f) certain copyrights, literary, musical, or artistic compositions, etc.; or
(g) accounts and notes receivable acquired in the ordinary course of trade or business for services rendered or from the sale of property referred to in (a) or (b) above.

Special rules apply to dealers in securities for determining capital gain or ordinary loss on the sale or exchange of securities. Certain real property subdivided for sale may be treated as capital assets. Sections 1235 and 1237.

If the total distributions to which an employee is entitled under an employer's pension, bonus, or profit-sharing trust plan, which is exempt from tax under section 501(c)(3), are paid to the employee in one taxable year, on account of the employee's separation from service, the aggregate amount of such distribution, to the extent it exceeds the amounts contributed by the employee, shall be treated as a long-term capital gain. (See section 402(a).)

Gain on sale of depreciable property between husband and wife or between a shareholder and a "controlled corporation" shall be treated as ordinary gain.

Gains and losses from transactions described in section 1231 (see below) shall be treated as gains and losses from the sale or exchange of capital assets held for more than 6 months if the total

of these gains exceeds the total of these losses. If the total of these gains does not exceed the total of these losses, such gains and losses shall not be treated as gains and losses from the sale or exchange of capital assets. Thus, in the event of a net gain, all these transactions should be entered in Part I of Schedule D. In the event of a net loss, all these transactions should be entered in Part III of Schedule D, or in other applicable schedules on Form 1040.

Section 1231 deals with gains and losses arising from—
(a) sale, exchange, or involuntary conversion, of land (including in certain cases unharvested crops sold with the land) and depreciable property if they are used in the trade or business and held for more than 6 months,
(b) sale, exchange, or involuntary conversion of livestock held for draft, breeding, or dairy purposes (but not including poultry) and held for 1 year or more,
(c) the cutting of timber or the disposal of timber, coal, or domestic iron ore, to which section 631 applies, and
(d) the involuntary conversion of capital assets held more than 6 months.

See sections 1231 and 631 for specific conditions applicable.

Gains from section 1245 or 1250 property held more than 6 months (Part II).—Report any gain from such property held for 6 months or less in Part III. Except as provided below section 1245 property means depreciable (a) personal property (other than livestock) including intangible personal property; (b) tangible real property (except for buildings and their structural components) if used as an integral part of manufacturing, production, or extraction, or of furnishing transportation, communications, electrical energy, gas, water, or sewage disposal services, or used as a research or storage facility in connection with these activities, and (c) elevators or escalators.

Except as provided below section 1250 property means depreciable real property (other than section 1245 property).

See sections 1245(b) and 1250(d) for exceptions and limitations involving: (a) disposition by gift; (b) transfers at death; (c) certain tax-free transactions; (d) like kind exchanges; involuntary conversions; (e) sales or exchanges to effectuate FCC policies and exchanges to comply with S.E.C. orders; (f) property distributed by a partnership to a partner; and (g) disposition or principal residence (section 1250 only).

Column f of Part II.—In computing depreciation allowed or allowable for elevators or escalators, enter in column f: depreciation. (Instructions continued on reverse side of duplicate.)

Part III—PROPERTY OTHER THAN CAPITAL ASSETS

a. Kind of property and how acquired (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition (attach schedule)	f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	g. Gain or loss (d plus e less f)
1. Enter gain from line 3, Part II.....						
2. Enter your share of non-capital gain (or loss) from partnerships and fiduciaries.....						
3. Net gain (or loss) from lines 1 and 2. Enter here and on line 3, Part IV.....						*

Part IV—TOTAL GAINS OR LOSSES FROM SALE OR EXCHANGE OF PROPERTY

1. Net gain (or loss) from either line 10b or 11, Part I.....	
2. Total ordinary gain from line 2, Part II.....	
3. Net gain (or loss) from line 3, Part III.....	
4. Total net gain (or loss), combine lines 1, 2, and 3. Enter here and on line 6, page 2, Part II, Form 1040.....	

COMPUTATION OF ALTERNATIVE TAX

It will usually be to your advantage to use the alternative tax if the net long-term capital gain exceeds the net short-term capital loss, or if there is a net long-term capital gain only, and you are filing (a) a separate return with taxable income exceeding \$40,000, or (b) a joint return, or as a surviving husband or wife, with taxable income exceeding \$40,000, or (c) as a head of household with taxable income exceeding \$32,000.

1. Enter the amount from line 11d, page 1, Form 1040.....	
2. Enter amount from line 10a, Part I on reverse side.....	
3. Subtract line 2 from line 1.....	
4. Enter tax on amount on line 3 (use applicable tax rate schedule on page 10 of Form 1040 instructions).....	
5. Enter 50% of line 2.....	
6. Alternative tax (add lines 4 and 5). If smaller than the tax figured on the amount on line 11d, page 1 of Form 1040, enter this alternative tax on line 12, page 1, Form 1040 and write "Alternative" to left of entry.....	

INSTRUCTIONS (Continued from reverse side of original)

tion prior to July 1, 1963, and in column f-2 depreciation after June 30, 1963.

Column i of Part II, section 1250 property only.—If held for more than 6 months, but not more than 1 year, enter the smaller of (1) column h, or (2) column i-2.

If held for more than 1 year, enter the result of multiplying the smaller of

(1) column h, or
(2) column f-2 less the amount of depreciation computed for the same period using the straight line method, by the percentage obtained by subtracting from 100%, one percentage point for each full month the property was held in excess of 20 months. Where substantial improvements have been made within the preceding 10 years, see section 1250(f).

Basis.—In determining gain or loss use cost, except as specially provided. The basis of property acquired by gift after December 31, 1920, is the cost or other basis to the donor in the event of gain, but, in the event of loss, it is the lower of either such donor's basis or the fair market value on date of gift. If a gift tax was paid with respect to property received by gift, see section 1015(d). Generally, the basis of property acquired by inheritance is the fair market value at the date of death. For special cases involving property acquired from a decedent, see section 1014.

Installment sales.—If you sold personal property for more than \$1,000 or real property regardless of amount, you may be eligible to report any gain under the installment plan if (1) there is no payment in the year of sale, or (2) the payments in the year of sale do not exceed 30 percent of the selling price. The election must be made in the year of sale even though no payment was received in that year. Contact any Internal Revenue Service office for more complete information. See section 453.

For treatment of a portion of payments as "unstated interest" on deferred payment sales, see section 483.

Sale of personal residence.—Tax on a portion or all of the gain from the sale of your principal residence may be deferred if:

(a) within 1 year after (or before) the sale, you purchase another residence and use it as your principal residence; or
(b) within 1 year after (or before) the sale, you begin construction of a new residence and use it as your principal residence not later than 18 months after the sale.

If you sold property for \$20,000 or less on or after your 65th birthday which was owned and used by you as your principal residence for at least 5 of the last 8 years any gain on the sale need not be included in income. If the property was sold for more than \$20,000 part of the gain must be taken into income.

Contact your nearest Internal Revenue Service office for full details or to obtain Form 2119 which may be used to report the sale or exchange or to figure your new basis.

Nonbusiness debts.—If a debt, such as a personal loan, becomes totally worthless within the taxable year, the loss resulting therefrom shall be considered a loss from the sale or exchange, during the taxable year, of a capital asset held for not more than 6 months. Enter such loss in column (g) and describe in column (a), Part I. This does not apply to: (a) a debt evidenced by a corporate security with interest coupons or in registered form and (b) a debt acquired in your trade or business.

Limitation on allowable capital losses.—If line 9, Part I, shows a net loss, the loss shall be allowed as a deduction, only to the extent of the smaller of (1) line 11b (or line 9 if tax table is used), page 1, Form 1040 computed without capital gains (losses), or (2) \$1,000. The excess of such allowable loss over the lesser of items (1) and (2) above is called "capital loss carryover." Any such carryover loss may be carried forward indefinitely. Short-term losses and long-term losses are to be carried over by category. In computing the carryover, short-term losses must be considered first.

Losses in transactions between certain persons.—No deduction is allowable for losses from sales or exchanges of property directly or indirectly between (a) members of a family, (b) a corporation and an individual (or a fiduciary) owning more than 50 percent of the corporation's stock (liquidations excepted), (c) a grantor and fiduciary of any trust, (d) a fiduciary and a beneficiary of the same trust, (e) a fiduciary and a fiduciary or beneficiary of another trust created by the same grantor, or (f) an individual and a tax-exempt organization controlled by the individual or his family. Partners and partnerships see section 707(b).

Long-term capital gains from regulated investment companies.—Include in income as a long-term capital gain the amount you are notified on Form 2439 which constitutes your share of the undistributed capital gains of a regulated investment company. You are entitled to a credit of 25 percent of this amount which should be included with the amount claimed on line 17a, page 1, Form 1040. The remaining 75 percent should be added to the basis of your stock.

1964

16—78365-1

SCHEDULE F-1 (Form 1040) U.S. Treasury Department Internal Revenue Service	COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX ON FARM EARNINGS (For social security) Attach this schedule to your income tax return, Form 1040 (See instructions—page 2)	1964
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- ▶ If you had wages of \$4,800 or more which were subject to social security taxes, do not fill in this page.
- ▶ Each self-employed person must file a separate schedule. See instructions, page 2, for joint returns and partnerships.
- ▶ If you had net earnings from self-employment from both farm and nonfarm sources, fill in only lines 1 and 2 (line 3, if applicable), and use separate Schedule C-3 to compute your self-employment tax. Net farm earnings from self-employment should be entered on line 5(d) of separate Schedule C-3 (Form 1040).

NAME AND ADDRESS (as shown on page 1, Form 1040)

NAME OF SELF-EMPLOYED PERSON (as shown on social security card)

Social Security Number

CHOICE OF METHODS.—A farmer must report his net farm earnings for self-employment tax purposes. Net earnings may be computed under the optional method (line 3, below) by a farmer (1) whose GROSS profits are \$1,800 or less, or (2) whose GROSS profits are more than \$1,800 and NET profits are less than \$1,200. If your GROSS profits from farming are not more than \$1,800 and you elect to use the optional method, you need not complete lines 1 and 2.

Computation Under Regular Method

- | | | |
|---|----|--|
| 1. Net farm profit (or loss) from: | | |
| (a) Line 8, page 1, Schedule F (cash method), or line 10, page 2 (accrual method) | \$ | |
| (b) Farm partnerships | | |
| 2. Net earnings from self-employment from farming. Add lines 1 (a) and (b) | \$ | |
| Computation Under Optional Method | | |
| 3. If gross profits from farming are:* | | |
| (a) Not more than \$1,800, enter two-thirds of the gross profits | \$ | |
| (b) More than \$1,800 and the net farm profit is less than \$1,200, enter \$1,200 | \$ | |

*NOTE.—Gross profits from farming are the total of the gross profits on line 3, Part IV (cash method), or line 5, Part VII of Schedule F (accrual method), plus the distributive share of gross profit from farm partnerships as explained on page 2.

If line 2 (or line 3, if you choose the optional method) is under \$400, do not fill in rest of page.

Computation of Social Security Self-Employment Tax

- | | | | |
|--|----|-------|----|
| 4. The largest amount of combined wages and self-employment earnings subject to social security tax is | \$ | 4,800 | 00 |
| 5. Total wages, covered by social security, paid to you during the taxable year. (For "Covered" wages see "F.I.C.A. Wages" box on Form W-2). Enter here and in item G of Schedule SE below | | | |
| 6. Balance (line 4 less line 5) | \$ | | |
| 7. Self-employment income. Enter here and in item H of Schedule SE below your choice of EITHER : | | | |
| (a) REGULAR METHOD. —The smaller of line 2 or 6 | \$ | | |
| (b) OPTIONAL METHOD. —The smaller of line 3 or 6 | | | |
| 8. Self-employment tax—if line 7 is \$4,800, enter \$259.20; if less, multiply the amount on line 7 by 5.4%. Enter this amount here and on line 15, page 1, Form 1040 | \$ | | |

Do not detach

Important.—The amounts reported on the form below are for your social security account. This account is used in figuring any benefits, based on your earnings, payable to you, your dependents, and your survivors. Fill in each item accurately and completely.

SCHEDULE SE (Form 1040)
 U.S. Treasury Department
 Internal Revenue Service

U.S. REPORT OF SELF-EMPLOYMENT INCOME

For crediting to your social security account

1964

<p>Indicate year covered by this return (even though income was received only in part of year): Calendar year 1964 <input type="checkbox"/> or other taxable year beginning _____ 1964, ending _____</p> <p>A. If less than 12 months, was short year due to (a) <input type="checkbox"/> Death, or (b) <input type="checkbox"/> Change in accounting period, or (c) <input type="checkbox"/> Other.</p> <p>B. FARM ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Raising livestock, custom harvesting, etc.)</p> <p>FARM ADDRESS (rural route, post office, State and Postal ZIP code)</p> <p>C.</p> <p>SOCIAL SECURITY ACCOUNT D. NUMBER OF PERSON NAMED IN ITEM E BELOW ➔ </p> <p>PRINT OR TYPE NAME OF SELF-EMPLOYED PERSON AS SHOWN ON SOCIAL SECURITY CARD</p> <p>E. PRINT OR TYPE HOME ADDRESS (number and street, or rural route)</p> <p>(City or town, State and postal ZIP code)</p>	<p style="text-align: center;">PLEASE DO NOT WRITE IN THIS SPACE</p> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>
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CHECK HERE IF YOU USE
 OPTIONAL METHOD

F. ENTER AMOUNT FROM
 LINE 2 LINE 3
 IF OPTION USED... \$

G. ENTER AMOUNT
 FROM LINE 5,
 IF ANY... \$

H. ENTER AMOUNT
 FROM LINE 7... \$

S E

SOCIAL SECURITY SELF-EMPLOYMENT TAX INSTRUCTIONS

Individuals deriving income from farming operations are subject to self-employment tax. See page 1 of this form for computation of earnings from self-employment and self-employment tax. This tax must be paid regardless of age and even though the individual is receiving social security benefits.

Optional method for computing net earnings from self-employment from farming.—If a farmer's gross profits for the year from farming are not more than \$1,800, he may report two-thirds of his gross farm income instead of his actual net earnings from farming. If his gross profits from farm self-employment are more than \$1,800 and his actual net earnings from farming are less than \$1,200, he may report \$1,200. For the purpose of the optional method, a partner should compute his share of gross profits from a farm partnership in accordance with the partnership agreement. In the case of guaranteed payments, his share of the partnership's gross profits is his guaranteed payments plus his share of the gross profits after such gross profits are reduced by all guaranteed payments of the partnership.

SHARE-FARMING ARRANGEMENTS

An individual who undertakes to produce a crop or livestock on land belonging to another for a proportionate share of the crop or livestock produced, or the proceeds thereof, is considered to be an independent contractor and a self-employed person rather than an employee. His net earnings should be reported on Schedules F and F-1 (Form 1040) for income tax and self-employment tax purposes.

Farm rentals.—Rental income from a farm counts for social security purposes if the arrangement provides for material participation by the landlord and he does participate materially in the production of the crop or livestock or in the management of the production of one or more farm products. Such rental income is farm earnings and should be reported on page 1 or 2 of Schedule F. "Material participation" means the taking of an important part in the actual production or in the making of management decisions. If there was no material participation, report such rental income in Part II of Schedule B (Form 1040).

MORE THAN ONE TRADE OR BUSINESS

If an individual is engaged in farming and in one or more other trades or businesses, his net earnings from self-employment are the combined net earnings from self-employment of all his trades or businesses. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business. In such cases, use both Schedule F (Form 1040) and Schedule C (Form 1040) to determine net profit from the farm and nonfarm activities, respectively. Make the combined computation of self-employment tax on page 1 of Schedule C-3 (Form 1040). Fill in Schedule F-1 (Form 1040) through line 3.

JOINT RETURNS

Where husband and wife file a joint income tax return, page 1 of this Schedule should show the name of the one with self-employment income from farming. Where husband and wife each had self-employment income, a separate Schedule F-1, or a separate Schedule C-3, whichever is appropriate, must be filed by each. However, the total of the amounts shown as profit (or loss) from all businesses should, for income tax purposes, be reported on line 5 or 7, Part II, page 2, Form 1040, and the combined self-employment tax should be entered on line 15, page 1, Form 1040.

COMMUNITY INCOME

For the purpose of computing net earnings from self-employment (but not for income tax), if any of the income from farming is community income, all the income from such farm operations is considered the income of the husband unless the wife exercises substantially all the management and control of the operation, in which case all of such income is considered the income of the wife. (Also see instructions on partnerships which follow.)

If separate income tax returns are filed by husband and wife, Schedules F and F-1 or Schedules C and C-3, whichever are appropriate, must be attached to the return of the one with self-employment income. Community income included on such a schedule must, however, be allocated, for income tax purposes between the two returns (on line 5 or line 7, Part II, page 2, Form 1040) on the basis of the community property laws.

PARTNERSHIPS

In computing his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership including any guaranteed payments. No part of that share may be allocated to the partner's wife (or husband) even though the income may, under State law, be community income. However, in the case of a husband and wife farm partnership, like other partnerships, the distributive shares of each must be entered as partnership income in Part III of Schedule B for income tax purposes, and on line 1(b), page 1, of separate Schedule F-1 for self-employment tax purposes. (Use separate Schedule C-3, to report nonfarm income for social security purposes.)

Note: If a member of a continuing partnership dies, a portion of the deceased partner's distributive share of the partnership's ordinary income (or loss) for the taxable year of the partnership in which he died must be included in the partner's net earnings from self-employment. In such cases consult your nearest Internal Revenue Service office as to how to report.

EXCLUSIONS FROM SELF-EMPLOYMENT

In determining the amount of net farm earnings from self-employment the following items should be excluded:

Real estate rentals.—Rentals from real estate, including any personal property that is leased with the land. This includes rentals received in cash or crop shares. These amounts should be reported in Part II of Schedule B. See, however, "Farm Rentals" under "Share-Farming Arrangements" on this page.

Property gains and losses.—Gains and losses from the sale, exchange, or involuntary conversion of capital assets and other property which is not held primarily for sale to customers. These amounts should be reported on separate Schedule D (Form 1040).

Net operating losses.—In determining the net earnings from self-employment, no deduction for net operating losses of other years shall be allowed. Such deduction should be entered on line 8, Part II, page 2, Form 1040.

Other items.—Any other item of income or expense which was included in line 2 and which does not enter into the computation of net farm earnings from self-employment should be eliminated from line 2 and an explanation attached.

SCHEDULE SE (FORM 1040)

Schedule SE, which is the lower portion of page 1 of Schedule F-1, provides the Social Security Administration with the information on self-employment income necessary for computing benefits under the social security program.

To assure proper credit to your account, enter your name and social security account number on Schedule SE (Form 1040) exactly as they are shown on your social security card. If you do not have a social security account number, you must get one. These account numbers are obtainable from any Social Security district office. Your local post office will give you the address. Do not delay filing your return beyond its due date.

Regardless of whether joint or separate returns are filed by husband and wife, Schedule SE (Form 1040) must show only the name of the one with self-employment income. However, if both had self-employment income, a separate Schedule SE must be filed by each.

U.S. Treasury Department—Internal Revenue Service

INSTRUCTIONS FOR SCHEDULE F (FORM 1040)—1964

The term "farm" does not include the cultivating or operating of a farm for recreation or pleasure, the result of which is a continual loss from year to year.

CASH RECEIPTS AND DISBURSEMENTS METHOD

A farmer using the cash receipts and disbursements method shall include in his income for the taxable year (1) the amount of cash and the value of merchandise or other property received from the sale of livestock and produce which were raised during the taxable year or prior years, (2) the profits received from the sale of any livestock and other items which were purchased, and (3) income received from all other sources. Farm expenses will be the actual amounts paid out during the taxable year plus deductions such as depreciation, etc.

ACCURAL METHOD

For a farmer using an accrual method, the gross profits are obtained as indicated in summary of income and deductions on page 1 of Schedule F. Farm expenses will be the actual expenses incurred during the year, whether paid or not.

Farmers who compute income on an accrual method and use inventories may value their inventories according to the "farm-price method," in addition to other methods, which provides for the valuation of inventories at market price less direct cost of disposition. Farmers raising livestock may value their inventories of animals according to either the "farm-price method" or the "unit-livestock-price method."

INCOME

All farm income from whatever source must be reported in Schedule F or in Schedule D (Form 1040). Anything of value received instead of cash, such as groceries received in exchange for produce, must be treated as income to the extent of its market value. The value of farm produce consumed by the farmer and his family need not be reported as income, but expenses incurred in raising such produce must not be claimed as deductions. Recoveries from insurances on growing crops should be included. If you rent all or a part of your crop land on a crop share basis, report the crop shares received as rental income only for the year in which they are reduced to money, or its equivalent. If you received rental income from the operation of a farm and did not materially participate in its operation report the income in Part II of Schedule E (Form 1040).

If a farmer pledges commodities as security for a loan from the Commodity Credit Corporation, income is not considered received until the pledged commodities are sold. However, a farmer may elect to include in income amounts received during the year as loans from the Corporation. If he does so elect he should file with his return a statement showing details of such loans, and he must continue to report similar loans as income until he receives permission from the Commissioner to change his method of accounting.

Patronage dividends received from cooperatives in cash, qualified written notices of allocation, or other property (to the extent of fair market value), are to be included in farm income.

Patronage dividends received in the form of nonqualified written notices of allocation are not to be included in income at the time of receipt. However, amounts received at the time of redemption, sale, or other disposition must be reported as income.

Dividends received on purchases of capital assets or depreciable property used in farming are not included in income, but the purchase price of such items must be reduced accordingly. Dividends you receive on nonbusiness purchases are not included in income.

Report sales, exchanges, or involuntary conversions of capital assets and other property in separate Schedule D (Form 1040).

EXPENSES AND OTHER DEDUCTIONS

In general, a farmer is entitled to deduct from gross income as necessary expenses all amounts actually expended in carrying on the business of farming, except those which represent capital investment. Some of these expenses are:

Labor hired.—Amounts paid for regular farm labor, piecework, contract labor, and other forms of hired labor. Do not deduct the value of your own labor or that of your wife or family. Only that part of the board which is purchased for hired labor should be deducted. The value of products furnished by the farm and used in the board of hired labor is not deductible. However, the cost of rations purchased for laborers or sharecroppers is deductible. Do not deduct amounts paid to persons engaged in household work except to the extent that the services of such persons are used in boarding and otherwise caring for farm laborers.

Repairs and maintenance.—Amounts expended for repairs and maintenance of farm buildings (except your dwelling), fences, drains, and other farm improvements, and for repairs and maintenance of farm machinery and equipment; cost of ordinary tools of short life or small cost such as shovels, rakes, etc. Amounts paid for replacements of, or additions to, farm machinery, farm buildings, or other farm equipment of a permanent nature are not deductible.

Utilities.—The farm share of the expenditures for water rent, electricity, telephone, etc. Do not deduct personal expenses.

Fertilizers and lime.—These and similar materials may be either capitalized or deducted as an expense.

Supplies purchased.—Cost of twine, spray materials, poisons, disinfectants, cans, barrels, baskets, egg cases, bags, etc.

Taxes.—State and local taxes. Do not deduct Federal income taxes; estate, inheritance, legacy, succession, and gift taxes; nor taxes assessed for any improvement or betterment. Do not deduct taxes on your dwelling or household property and other taxes not related to the business of farming.

Insurance.—Cost of all insurance on farm buildings (except your dwelling) and on improvements, equipment, crops, and livestock.

Rent of farm, part of farm, or pasture.—Rent paid in cash. A tenant farmer paying rent to his landlord in the form of crops raised on the farm (under a crop share agreement) may not deduct as rent the value of the crop given to the landlord, but the tenant may deduct all other amounts paid him in raising the crop.

Conservation expenses.—You may deduct certain expenditures made by you (including any amount paid on any assessment levied by a soil or water conservation or drainage district to defray expenditures made by such district) for soil or water conservation and the prevention of erosion if such expenditures are in respect of land used by you in your business of farming.

The allowable deduction for any one year may not exceed 25 percent of your gross income from farming, but any excess may be carried over to succeeding years with the same limit applying to those years.

To claim a deduction for these expenditures you must (a) elect to do so for the first taxable year for which such expenditures are paid by claiming such deduction on your return; or, (b) secure consent from the District Director of Internal Revenue for any other year. Once you have elected to do so, you must continue to treat such expenditures as deductions in all future taxable years unless you secure consent from the District Director to change.

Retirement plans, etc. (other than your share).—Enter deduction for contributions to or under a pension, profit sharing, annuity, or bond purchase plan, and compensation under a deferred payment plan for your employees on the line provided in column 3, Part III. If the plan includes you as a self-employed individual, enter your share on line 4, Part III, page 2, Form 1040 and attach Form 5558. For more details on plans and Form 5558 (optional in the first year) see instructions for that form.

Automobile Expenses, Special Rule.—See page 7 of the Form 1040 Instructions for optional method of computing deductible automobile expenses.

Other farm expenses.—Include such items as advertising, stationery, stamps, account books, other office supplies, travel, and similar farm expenses.

You may deduct expenditures in clearing land to make it suitable for farming. This deduction is limited to 25% of taxable income from farming, or \$7,000 whichever is lesser.

Depreciation.—Allowance for depreciation of buildings, improvements, machinery, or other farm equipment of a permanent nature. Similar assets may be grouped together as one item for reporting purposes in the depreciation schedule on Schedule F. In computing depreciation do not include the value of farm land or land on which farm buildings are located. Do not claim depreciation on livestock or any other property included in your inventory. Depreciation, however, may be claimed on livestock acquired for work, breeding, or dairy purposes which are not included in your inventory of livestock purchased or raised for sale. See instructions for Form 1040 for methods of computing depreciation. The depreciation instructions also discuss the alternative standards and procedures for use in determining depreciation under Revenue Procedure 62-21. While not mandatory, the adoption of these procedures will, in most cases, prove to be to the taxpayer's advantage.

Losses.—Losses of farm buildings, machinery, and other farm property not included in your inventory, to the extent not compensated by insurance or otherwise. Losses of property included in your inventory are taken care of by the reduced amount of the inventory at the end of the year. The total loss of a prospective crop by frost, storm, flood, or fire is not deductible. When using the cash method, the value of animals raised by you and lost by death is not deductible; for animals purchased and lost by death, the cost less depreciation allowed or allowable is deductible to the extent the loss is not compensated by insurance or otherwise. Do not deduct personal losses.

Net operating loss deduction.—Any net operating loss deduction should be entered on line 8, Part II, page 2, Form 1040. See instructions for Form 1040.

Additional information available.—More information and illustrative examples are contained in I.R.S. Publication No. 225, Farmer's Tax Guide. This booklet may be obtained free of charge from your county agricultural agent or any Internal Revenue Service Office.

SCHEDULE G
(Form 1040)U.S. Treasury Department
Internal Revenue Service**INCOME AVERAGING****1964**

Attach this schedule to your income tax return, Form 1040

Name (as shown on page 1 of your tax return)

PART I.—TAXABLE INCOME AND ADJUSTMENTS

ITEM	(a) Computation year 1964	(b) 1st preceding base period year 1963	(c) 2d preceding base period year 1962	(d) 3d preceding base period year 1961	(e) 4th preceding base period year 1960
1. Taxable income (see instruction 1).....					
2. Income earned outside of the United States or within U.S. possessions and excluded under Sections 911 and 931.....					
3. Capital gain net income (from line 10a, Schedule D, Form 1040, except 1960 which is line 9, Schedule D).....					
4. Net income from gifts, etc., received this year or any base period year. (If \$3,000 or less in 1964 do not enter in any year.)..					
5. Net income from wagering and other items described in instruction 5.....					
6. Line 1 plus line 2, less lines 3, 4, and 5....					
7. Adjusted taxable income or base period income. Enter amount from line 6, or "Zero" if line 6 is less than zero.....					

PART II.—COMPUTATION OF AVERAGABLE INCOME

1. Adjusted taxable income (line 7, column (a), Part I).....	
2. 33 1/3% of the sum of line 7, columns (b), (c), (d), and (e), Part I.....	
3. (a) 25% of the sum of line 3, columns (b), (c), (d), and (e), Part I. NOTE: If an amount less than zero appears in line 6, Part I, see instruction 3(a) under Part II.....	
(b) Amount from line 3, column (a), Part I.....	
(c) If line 3(a) is more than line 3(b), enter difference—if not, make no entry.....	
4. Averagable income (line 1 less lines 2 and 3(c)).....	

COMPLETE THE REMAINING PARTS OF THIS FORM ONLY IF LINE 4 IS MORE THAN \$3,000. IF \$3,000 OR UNDER, YOU
DO NOT QUALIFY**PART III.—SEGMENTS OF INCOME UNDER AVERAGING**

1. Amount from line 2, Part II.....	
2. Amount from line 3(a), Part II.....	
3. 20% of line 4, Part II.....	
4. Sum of lines 4 and 5, column (a), Part I, less any income subject to a penalty under section 72(m)(5) which was included in line 5, Part I.....	
5. Excess of line 3(b) over 3(a), Part II.....	
6. Total (sum of lines 1 through 5).....	

PART IV.—COMPUTATION OF TAX

1. Tax on the amount on line 6, Part III.....	
2. Sum of lines 1, 2, and 3, Part III.....	
3. Tax on amount on line 2.....	
4. Sum of lines 1 and 2, Part III.....	
5. Tax on amount on line 4.....	
6. Difference (line 3 less line 5).....	
7. The amount on line 6 multiplied by 4.....	
8. Total (add lines 1 and 7).....	
9. Tax on income subject to the penalty under section 72(m)(5) which was included in line 5, Part I.....	
10. Tax (add lines 8 and 9). Enter here and, if you are not using the alternative tax computation in Part V, on line 12, page 1, Form 1040 and write "From Schedule G" to left of entry.....	

PART V.—COMPUTATION OF ALTERNATIVE TAX

1. Amount from line 10, Part IV.....		
2. Amount from line 5, Part IV.....		
3. (a) Amount from line 2, Part II.....		
(b) Amount from line 3(c), Part II.....		
(c) Sum of lines 3(a) and 3(b).....		
4. Tax on amount on line 3(c).....		
5. Difference (line 2 less line 4).....		
6. Amount from line 1, Part IV.....		
7. Sum of lines 1, 2, 3, and 4, Part III.....		
8. Tax on amount on line 7.....		
9. Difference (line 6 less line 8).....		
10. Sum of lines 5 and 9.....		
11. Amount from line 3, column (a), Part I.....		
12. 50% of line 11.....		
13. If line 10 is more than line 12, enter difference—otherwise alternative tax does not apply.....		
14. Alternative tax (line 1 less line 13). Enter here and on line 12, page 1, Form 1040 and write "From Schedule G" to left of entry.....		

Use this space for additional information, such as reconstruction of income computation, itemization of item 5, Part I, etc.

General Instructions

This schedule must be attached to your Form 1040 to choose the benefits of income averaging. Only individuals who are citizens or residents throughout 1964 are eligible for averaging. Corporations, estates and trusts do not qualify.

The income averaging method of computing tax may be to your advantage if your income has increased substantially this year. Under this method your 1964 income which exceeds by one-third the income of your four prior years (1960-1963) is taxed, in effect, by averaging that excess over the five-year period (1960-1964). Basically the taxable income for each year is the figure utilized. However, since capital gains, wagering income, certain income from gifts, etc., are not subject to averaging, adjustments to the taxable income, as it appears on Form 1040 for each year, are necessary.

A. WHO MAY FILE.—Generally, you may choose the provisions of income averaging for 1964, by filing Schedule G with your Form 1040 if you meet the requirements of (1) citizenship or residence, and (2) support. On a joint return both husband and wife must meet the requirements.

(1) **Citizenship or residence requirement.**—You must have been a citizen or resident of the United States throughout 1964. A nonresident alien at any time during the five taxable year period ending with 1964 is not eligible.

(2) **Support requirement.**—You must have furnished at least 50 percent of your own support from 1960 through 1963. In a year in which you were married it is only necessary that you together with your wife provided at least 50 percent of the support of both of you. For definition of support see line 5, page 4, Form 1040 instructions.

Exceptions. The support requirement is waived if—

(1) You were age 25 or more before the end of 1964 and you were not a full-time student during at least any four of your taxable years beginning after you have attained the age of 21. Thus, generally, if you are age 25 or over and have been out of school for 4 years since age 21, you are eligible for averaging. You are a student for a taxable year if during 5 calendar months of that year you were a full-time student at an educational institution or were pursuing a full-time course of institutional on-farm training under the supervision of an accredited agent of an educational institution or of a State or political subdivision of a State.

(2) More than 50 percent of your adjusted taxable income (line 7, column (a), Part I) is attributable to work performed by you in substantial part during two or more of the four taxable years preceding 1964, or

(3) You file a joint return for 1964 and not more than 25 percent of the aggregate adjusted gross income (line 9, page 1, Form 1040) is attributable to you. Your husband (wife), however, must meet the support requirement.

B. PROVISIONS INAPPLICABLE.—If you file Schedule G you may not—

(1) Exclude from income any part of your earned income from sources without the United States (see section 911 and Form 2559) and from sources within possessions of the United States (see sections 931-934 and Form 1040E).

(2) Use the tax tables on pages 11 through 15 of the Form 1040 instructions. You may, however, use the standard deduction.

(3) Avail yourself of the limitation on tax under section 72(n)(2) for income resulting from certain distributions from an employee's trust.

C. RECONSTRUCTION OF INCOME.—If you (1) were single for both 1964 and the base period year in question, or (2) were married to the same person for both 1964 and the base period year in question and filed a joint return, no reconstruction for that year is necessary.

If you (1) were not married to and did not file a joint return with the same wife (husband) for every year after 1959, or (2) were not single for all those years, you must reconstruct your income by determining your separate income and deductions for any taxable year. Your part of the allowable deductions (exemptions and itemized deductions) not taken into account in arriving at adjusted gross income from a joint return, is the amount resulting from multiplying the amount of such deductions on the joint return by a fraction whose numerator is your separate adjusted gross income and whose denominator is the aggregate adjusted gross income on the joint return. See specific instruction 1, under Part I, on adjusted gross income. However, if 85 percent or more of the aggregate adjusted gross income of a husband and wife is attributable to either one, all of the deductions are allowable to the one to whom such income is attributable.

It may be necessary to make as many as three computations in determining your separate base period income for any year. If you had a different wife (husband) for 1964 than for the base period year in question it is necessary to compute your base period income under all three methods. However, whether more than one computation is necessary in a particular case depends upon the facts. In any event, your separate base period income for any base period year is the largest of the amount computed under the following three methods:

(1) The amount determined by adjusting your own income and deductions for the base period year.

(2) One-half the amount determined by adjusting the combined income and deductions for the base period year of your husband (wife) and the person who is your wife (husband) in 1964.

(3) One-half the amount determined by adjusting the combined income and deductions for the base period year of your husband (wife) and your wife (husband) for that base period year.

In computing your separate base period income when community property laws are applicable there must be taken into account all of the earned income attributable to the person who earned it, without regard to the community property laws, or your share of the community earned income under the community property laws, whichever is greater.

If you must reconstruct your income for any of the base period years, show the computation and give names under which the returns were filed in the space provided on page 2. If additional space is needed show your computation on an attachment. An example illustrating the reconstruction of income follows:

H and W are calendar year taxpayers who were married and otherwise eligible to choose the income averaging method for the taxable year 1964 for which they made a joint return. W, however, was married to and made a joint return with A for the taxable year 1960. H was unmarried for 1960. H and W compute their base period income for 1960 in the following manner:

	A & W (Joint Return)	A	W	H
Salary.....	\$16,000	\$11,500	\$4,500	\$3,000
Dividends.....	2,000	500	1,500	1,000
Adjusted Gross Income.....	\$18,000	\$12,000	\$6,000	\$4,000
Total of itemized deductions and personal exemptions.....	3,600	2,400	1,200 (1)	1,600
Taxable Income (Separate Income and Deductions).....	\$14,400	\$9,600	\$4,800	\$2,400

(1) $6000 (W's \text{ separate adjusted gross income}) \times 3600$ (Total of itemized deductions and personal exemptions on A & W's joint return) = 1200

Method No. 1 — W's separate income and deductions..... \$4,800

Method No. 2 — W and H's combined income and deductions (\$4,800 plus \$2,400) $\times 50$ percent..... \$3,600

Method No. 3 — W and A's combined income and deductions from joint return, $\$14,400 \times 50$ percent..... \$7,200

W's separate income and deductions is \$7,200, the largest of the three methods. The combined separate income and deductions (or base period income since there are no adjustments) of H and W for 1960 is \$9,600 (H's base period income of \$2,400 (unmarried in 1960) plus W's base period income of \$7,200).

SPECIFIC INSTRUCTIONS

The following instructions are numbered to correspond with the line numbers in each part of the form.

Part I

1. Except as noted below, enter on this line the amount (never less than zero) from—

(a) Form 1040 (1961-64) - line 11d, page 1
 Form 1040 (1960) - line 5, page 2
 (b) Form 1040W (1960) - line 10, page 1
 (c) Form 1040A (1964) - line 5, page 4 { Tax Computation
 Form 1040A (1960-63) - line 5, page 3 { Schedule Form
 1040A instructions

For any year for which you use the tax tables with Form 1040, Form 1040W, or Form 1040A, you may arrive at the amount to be entered in line 1, by subtracting from your adjusted gross income (see below) the standard deduction and \$600 multiplied by the number of exemptions. Adjusted gross income is—

(a) Form 1040 (1961-64) - line 9, page 1
 Form 1040 (1960) - line 11, page 1
 (b) Form 1040W (1960) - line 6, page 1
 (c) Form 1040A (1963-64) - line 7, page 1
 Form 1040A (1960-62) - line 9, page 1

NOTE: If you were not married to and did not file a joint return with the same wife (husband) for every year after 1959, or were not single for all those years, it will be necessary to reconstruct the amount to be entered in columns (b), (c), (d), and (e) in accordance with General Instruction C.

2. Enter on this line for each base period year the net amount of income previously excluded from income because it was earned income derived from sources without the United States or from within its possessions (Sections 911 and 931-934). For 1964 you may not exclude such amounts from gross income and they will therefore be reflected in taxable income.

3. If any amount entered in line 1, columns (b), (c), (d), and (e) is a reconstructed amount then the capital gain net income for the same year must be reconstructed using the same method that was used for that year in line 1.

4. You must enter for all years certain amounts of income attributable to interests in property which were received, during 1964 or any base period year (1960 through 1963), as a gift, bequest, devise, or inheritance, but only if the amount of such net income for 1964 exceeds \$3,000. (If the property was received prior to 1960 no entry is required.) If you have an interest in more than one piece of property, the income to be taken into account is the sum of the incomes (losses) for the year from each piece of property. If the adjustment is required for 1964 (because it exceeds \$3,000), then an entry for this item must be made for all the base period years for income (disregard any net loss(es)) in those years attributable to gifts, etc., received during the base period even though such income for any of these years does not exceed \$3,000. Unless you establish otherwise, the amount of net income attributable to an interest in property is deemed to be 6 percent of the fair market value of such interest on the date of its receipt.

The above rules do not, however, apply to income attributable to gifts, bequests, devises, or inheritances between husband and wife if they file a joint return for 1964 (including a joint return filed by a survivor with his deceased wife (husband) for 1964), or if one of them files a return as a surviving widower for 1964.

5. Include income attributable to the following sources in the total to be entered on this line (show itemization in space provided on page 2):

(a) Wagering income. The amount which is attributable to the excess of gains over losses from wagering transactions.

(b) Income from oil and gas properties. The amount received from the sale of any oil or gas property to which section 632 applies.

(c) Claims against the United States. The amount received from the United States to which section 1347 applies.

(d) Excess Community Income. If you are married, a resident of a community property state, and file a separate return for 1964, you must include in this line the excess of the community earned income reportable by you over the amount of such income attributable to your services. No adjustment need be made where the community earned income attributable to your services exceeds 50 percent of the aggregate community earned income. The following example illustrates this.—

	Attributable to Service of	H	W	Total
Community Earned Income...		\$40,000	\$20,000	\$60,000

(1) H filing a separate return has no adjustment since the amount of earned income attributable to his services (\$40,000) exceeds 50 percent of the aggregate community earned income (\$60,000).

(2) W filing a separate return must include in the total for this line \$10,000, the excess of the community earned income reportable by her (\$30,000) over the amount of community earned income attributable to her services (\$20,000).

(e) Certain amounts received by owner-employees. The amount of income resulting from a premature or excessive distribution from a qualified employees' pension plan or trust to an employee who is (or was) also an owner of the business. The amount of such income is the amount subject to a penalty under section 72(m)(5).

Part II

- 3(a). Generally, the entry on this line is one-fourth of the sum of the capital gain net income in line 3, columns (b), (c), (d), and (e), Part I. However, capital gain net income for any base period year may not exceed the base period income (line 7, columns (b), (c), (d), and (e), Part I) for such year computed without reduction by the capital gain net income for such year. Line 6, Part I, indicates whether the adjustment for any year is necessary. If any of the amounts on line 6 in columns (b), (c), (d), and (e) are less than zero, then for that year add lines 3 and 6. If the resulting sum is less than zero your capital gain net income for such year is zero. The following examples will illustrate this.—

Example (1)—	Column (b), Part I
Line 3.....	\$100
Line 6.....	(670)

Capital gain net income for this year for purposes of computing entry for line 3(a), Part II..... zero

Example (2)—	
Line 3.....	\$2000
Line 6.....	(1300)

Capital gain net income for this year for purposes of computing entry for line 3(a), Part II..... \$700

Parts IV and V

To figure your tax use the tax rate schedules on page 10 of the instruction booklet for Form 1040.

FORM 2948	U.S. Treasury Department—Internal Revenue Service MEDICAL AND DENTAL EXPENSE STATEMENT (Attach this statement to your income tax return or use it as a guide to prepare your own statement. See example on reverse side)	1964
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This statement is for the use of taxpayers who are entitled to a larger deduction for medical and dental expenses paid for the persons listed in Group I and who also have expenses for persons described in Group II below. Taxpayers who have expenses for persons in Group I only or Group II only need not use this form but should see the instructions for Form 1040. The medical and dental expenses of persons in Group I do not have to be reduced by the 1 and 3 percent limitations of the taxpayer's total income (line 9, page 1, Form 1040) as is required for persons in Group II below.

GROUP I

- a. Taxpayer and wife if **EITHER** is 65 years of age or older,
 b. Each 65-year-old (or over) dependent parent of the taxpayer or his wife.

GROUP II

- a. Taxpayer and wife if **BOTH** are under 65 years of age,
 b. Dependent parents, who are under 65 years of age, of taxpayer or wife,
 c. All other dependents regardless of age.

Note: Do not deduct any expenses for which you received reimbursement from insurance or other sources.

Name of taxpayer claiming the deduction

Name(s) of dependent parent(s) 65 years of age or over, if any

MEDICAL AND DENTAL EXPENSES FOR PERSONS IN GROUP I

1. Medicine and drugs \$.....
 2. Medical and dental expenses (other than medicine and drugs)
 3. Line 1 plus line 2 \$.....

MEDICAL AND DENTAL EXPENSES FOR PERSONS IN GROUP II

4. Medicine and drugs \$.....
 5. 1% of line 9, page 1, Form 1040
 6. Excess, if any, of line 4 over line 5
 7. Medical and dental expenses (other than medicine and drugs)
 8. Line 6 plus line 7
 9. 3% of line 9, page 1, Form 1040
 10. Excess, if any, of line 8 over line 9

TOTAL DEDUCTION FOR MEDICAL AND DENTAL EXPENSES

11. Line 3 plus line 10. Enter here and on line 5, Part IV, page 2 of Form 1040 (See "Maximum Limitations" below) \$.....

MAXIMUM LIMITATIONS

- A. The amount on line 11 may not exceed \$5,000 multiplied by the number of persons claimed as exemptions on the individual income tax return. (If taxpayer or wife is 65 or over and in addition is disabled, see "B.") The deduction is further limited by the following amounts:
- (1) \$10,000 if the taxpayer is single and not a head of household or a widow or widower entitled to the special tax rates,
 - (2) \$10,000 if the taxpayer is married but files a separate return,
 - (3) \$20,000 if the taxpayer files a joint return, is a head of household, or is a widow or widower entitled to the special tax rates.
- B. If the taxpayer (or his wife) is 65 years of age or over and in addition is disabled, he may qualify for an increased maximum limitation. For this purpose disabled means that any individual is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or to be of long-continued and indefinite duration. For further information, consult your nearest Internal Revenue Service office.

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STATISTICS OF INCOME



Individual INCOME TAX RETURNS

Annually contains data on sources of income, adjusted gross income, exemptions, total deductions, taxable income, income tax, tax credits, self-employment tax, tax withheld, and tax payments. Also shown are excludable sick pay, foreign and domestic dividends, capital gains and losses, data reported on Forms 1040A, and selected income and tax items for States. Classifications are by tax status, size of adjusted gross income, marital status, form of deduction, and tax rates. Ten year historical summary.

Topics featured in the reports for 1960-1965

- 1965 - (In preparation) New items include increase in maximum dividend exclusion, and separation of short-term and long-term capital loss carryover. Coverage of Revenue Act of 1964 changes, gross income adjustments, non-taxable and capital gain distributions, gain from disposition of depreciable property, income averaging, and retirement income credit.
- 1963 - Standard metropolitan statistical areas, gain from disposition of Section 1245 property, tax from recomputing prior year investment credit, self-employment pension deduction, farm net profit and net loss.
- 1962 - Returns with at least one taxpayer age 65 or over, itemized deductions including deduction for contributions classified by type of recipient. Itemized deductions by type and by State.
- 1961 - Standard metropolitan statistical areas, gross rents and rent expense, interest income classified by type of payer.
- 1960 - Returns with at least one taxpayer age 65 or over, pension and annuity receipts and cost, itemized deductions including depreciation on rental property, depletion on account of royalties, taxes deducted by type of tax.

PUBLICATIONS IN PREPARATION

- Individual Income Tax Returns for 1965, Preliminary*
- U. S. Business Tax Returns with accounting periods ended July 1963-June 1964*
- Corporation Income Tax Returns with accounting periods ended July 1963-June 1964*
- Foreign Tax Credit claimed on corporation income tax returns with accounting periods ended July 1961-June 1962*
- Fiduciary, Gift, and Estate Tax Returns filed during 1966*
- Estate Tax Wealth based on Estate Tax Returns filed during 1963*

RECENT PUBLICATIONS

- Sales of Capital Assets reported on Individual Income Tax Returns for 1962 (153 pp., \$1.00)*
- U. S. Business Tax Returns with accounting periods ended July 1964-June 1965, Preliminary*
- State and Metropolitan Area Data for Individual Income Tax Returns: 1959, 1960, and 1961 (82 pp., 55¢)*
- Corporation Income Tax Returns with accounting periods ended July 1963-June 1964, Preliminary (38 pp., 30¢)*
- Fiduciary, Gift, and Estate Tax Returns filed during 1963 (108 pp., 65¢)*
- Farmers' Cooperative Income Tax Returns for 1963 (58 pp., 40¢)*



